



Policy

Elected Officials Business Expense Policy

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POLICY STATEMENT

To address matters affecting the County of Minburn, the County's Elected Officials must meet with stakeholders and participate in various community, committee, regional, and national events.

Elected Officials' duties often occur outside regular work hours requiring time away from family and personal life.

The Business Expense Policy provides clarity on which expenses will be reimbursed by the municipality and which expenses will not. The list of events in the policy is meant to provide examples and is not exhaustive. Expenses categorized as Public Relations or Professional Development, subject to conditions set out in the policy, are to be charged from the approved Elected Officials' operating budget.

The reimbursement of expenses adheres to the following principles:

- a) Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency;
- b) Expenses for travel, meals, and hospitality support County business objectives;
- c) Plans for travel, meals, accommodation, and hospitality are necessary and economical with due regard for health and safety; and
- d) Only legitimate authorized expenses incurred during the course of undertaking County business are reimbursed.

PURPOSE

The purpose of this policy is to provide clear direction on Elected Officials' business expenses; enhance public confidence in the oversight of expenses incurred by the County's Elected Officials; and to enhance accountability and transparency through routine reporting of Elected Officials' business expenses.

DEFINITIONS

Alternate - means the individual(s) who is appointed to a board/committee/commission as an alternate member and is expected to attend on behalf of the appointed elected official when they are unable to attend, or when invited by the appointed elected official or board/committee chair.

ASB – the Agricultural Service Board.

Board - any board or other body established by the Council of the County of Minburn or, any external board or other body to which a Councillor is appointed by the Council of Minburn.

Committee - any committee or other body established by the Council of the County of Minburn or, any external board or other body to which a Councillor is appointed by the Council of the County of Minburn.

CAO - the person appointed by Council to the position of Chief Administrative Officer under the Municipal Government Act for the County or designate.

Conference - a formal meeting at which individuals participate in the exchange of ideas, information, and expertise in work-related subject areas.

Convention - an assembly, usually of members of a professional group or delegates, whose primary purpose is to elect officers, report progress and obtain approval for future activities.

Council - the duly elected Council members of the County of Minburn No.27.

Council Business - the activities conducted by Council in keeping with the provisions of the Municipal Government Act. Examples of Council business includes, but is not limited to, attendance at Council and Committee meetings, municipally-sanctioned events, meetings with the CAO, and meetings with constituents.

Councillors - the Elected Officials of the County of Minburn No.27, excluding the Reeve.

County - the municipality of the County of Minburn No.27 having jurisdiction under the Municipal Government Act and other applicable legislation.

Designate - the person authorized by Council to conduct the duties and functions assigned to the Reeve by Council under the Municipal Government Act and under this or any other bylaw or policy.

Elected Officials – Reeve and Councillors for the County of Minburn.

Expenses - means the costs incurred by Elected Officials when conducting Council business.

Hospitality Event - an event or function where the provision of food, beverages, accommodations, transportation, and other amenities are provided, at public expense, to people who are not engaged in work for the County of Minburn.

Reeve - the Chief Elected Official as defined in the *Municipal Government Act*.

Resident Meeting - a meeting of a small, focused group of Division residents for informing or discussing a specific issue of interest or concern to those residents rather than to the Division as a whole. A Resident Meeting may be initiated by an Elected Official or by Administration. A Resident Meeting is generally held at a County facility or within a public facility in a Division.

RMA - the Rural Municipalities of Alberta Association.

Professional Development - means a process of enhancing a Council member's ability to perform in relation to their governance role.

Working Session - a function where food, beverages, accommodations, transportation and other amenities are provided only for people who work for the County of Minburn.

GUIDELINES

1. Boards and Committee's Functions
Elected Officials can charge the ticket or registration fee for a function related to any Council Committee appointment.
2. Community Events, Charitable and Non-Profit Fundraisers
 - a) Tickets and registration fees:
Elected Officials invited to a community or regional charitable event or non-profit fundraiser by the charitable organization can charge the ticket or registration fee to their Elected Officials' Expense Budget.
 - b) Sponsorships:
Elected Officials may provide door prizes or auction items for community events, charitable and non-profit fundraisers.
3. Federal Political Events
The Federal *Canada Elections Act*, SC 2000, c. C-9, as amended, provides that no person or entity other than an individual who is a citizen or permanent resident shall make a contribution to a registered party, a registered association, a candidate, a leadership contestant or a nomination contestant. A municipality, being a corporation, is an ineligible contributor and cannot make contributions. Accordingly, any tickets, registration fees or donations to any federal registered party, registered association, a candidate, a leadership contestant or a nomination contestant are personal expenses of an Elected Official.

4. Provincial Political Events

The Provincial *Election Finances and Contributions Act Disclosure Act*, RSA 2000, c. E-2 provides that a municipality is a prohibited corporation and may not make any contributions to a registered party, registered constituency association or registered candidate. Any ticket purchases or contributions, including items for door prizes, auctions, and the costs of attending political conventions, shall be Personal Expenses. An Elected Official attending a fundraiser, if attendance has been approved by County Council, may claim a meal expense as set out in Schedule "D" hereto.

5. Reeve's Representative

If a Councillor is designated by the Reeve to represent the Reeve in an official capacity, the cost of the tickets for that Councillor and his or her spouse or guest, where applicable, pursuant to subsection 6(b), will be charged to the Elected Officials' Expense Budget.

6. Guests

- a) If a guest accompanies an Elected Official to an out-of-town conference or convention, any expenses of the guest for travel, meals, or registration is considered a personal expense.
- b) Notwithstanding section 6(a), when a guest accompanies the Elected Official to a banquet or reception, their ticket may be charged to the Elected Official's Business expense budget.
- c) When an Elected Official is invited to a social or fundraising function in an official capacity, the ticket for a guest may be paid from the Elected Official's Expense Budget.

7. Resident Meetings

- a) Elected Official initiated Resident Meetings may be held at the discretion of the Elected Official and expenses for facility rental and light refreshments may be charged to the Elected Officials' Expense budgets. Expenses incurred for resident meetings initiated by Administration will be charged to the County department initiating the meeting.
- b) An Elected Official may book space at a public facility for committee meetings to which the Elected Official serves in their capacity as an Elected Official. There will be no rental charges for rooms booked in a public facility. In the event space in a community hall is booked for a meeting, the rental cost, if any, will be reimbursed. After hours security costs for events before or after normal business hours and the costs of any refreshments, if required, will be charged to the Elected Official's Expense budget.

8. Business Expenses

Business expenses must remain within the operating budget of an Elected Official. Expenses which exceed an Elected Official's total annual budget must be authorized by Council resolution prior to the expenditure being made. If expenses exceed the Elected Official's total annual budget and have not been

authorized by Council prior to the expenditure, then the Elected Official is personally responsible to reimburse the municipality for these costs.

8.1 Mileage Expenses

- a) Elected Officials shall be reimbursed for actual distance travelled outside of the County boundary, based on the automobile allowance rates posted annually by the Canada Revenue Agency.
- b) Elected Officials completing an Expense Claim shall include details of the business purpose, location, departure dates, and distance travelled with each claim.
- c) If two or more Elected Officials travel together in the same vehicle while on Council business, only one Elected Official may claim mileage for the distance travelled.
- d) An elected official who is required by his/her insurance company to be insured for business use of his/her motor vehicle for travel on County business shall be reimbursed for the full amount of applicable business premium up to a maximum outlined in Schedule "A" and pro-rated if coverage applies to a lesser period, upon submission of proof of payment.

8.2 Training and Professional Development

- a) Elected Officials are encouraged to participate in professional training and development opportunities to enhance their skills and knowledge to effectively fulfill their governance roles and responsibilities.
- b) Mandatory and pre-approved training will be budgeted as general training in the Council budget. Mandatory and pre-approved training is identified in Schedule "C".

8.3 Conferences and Conventions

- a) Elected Officials are expected to represent the County of Minburn at conferences and conventions. Pre-approved conferences and conventions are identified in Schedule "B". These will be discussed at the annual organizational meeting and included in the annual operating budget.
- b) All additional conferences and conventions require approval by Council motion.

8.4 Office Expenses

- a) Office expenses including telephone lines, facsimile transmission equipment, internet hook-up and monthly service fees, office space, furniture, cellular phones, local or long-distance charges, postage, photocopying, promotion or entertainment expenses are not eligible for business expense reimbursement.

8.5 Electronic Devices

- a) While in office, Elected Officials will be provided with a technology allowance for the purchase a laptop or iPad and printer to assist with carrying out their duties, and for attendance at Council and Council Committee meetings. If the Elected Official leaves before the end of the four-year term, the technology allowance will be prorated for length of service. The current rates are outlined in Schedule "A".
- b) Should an Elected Official wish to use their own mobile device instead of a laptop or iPad for Council business, a monthly allocation may be expensed from their technology allowance. The current rates are outlined in Schedule "A".
- c) Printer cartridges will be supplied by Administration.

9. Criteria for Reimbursement of Expenses

9.1 Mandatory Requirements – General

- a) Alcohol will not be reimbursed as part of Travel or Meal expense except for Hospitality Events.
- b) Hospitality is only provided when the event involves participants from outside the County. Functions involving only people who work for the County are not considered Hospitality Events; they are considered Working Sessions.

9.2 Elected Official's Responsibilities

- a) Identify and review required business expenses to ensure cost effective options for travel, accommodation, etc. are selected.
- b) Submit a completed Elected Official Business Expense Form to the CAO for each event attended.
- c) Any expenses for the Reeve shall be reviewed and approved by the Deputy Reeve and CAO or designate.
- d) Any expenses for Councillors shall be reviewed and approved the Reeve and CAO or designate.
- e) Submit Elected Official Business Expense Forms accompanied by all necessary receipts and/or documentation monthly. Receipts must be detailed and show the GST amount. A Visa/Mastercard slip is not a receipt for business expense purposes. The current Elected Official Business Expense Form is as per Schedule "D".

9.3 Reimbursement of Expenses

- a) Travel: The most direct, economical and time efficient mode of transportation shall be utilized or, if an Elected Official chooses an alternate method, then reimbursement shall be limited to an amount equal to the cost of the most direct, economical and time efficient mode.
- b) Airfare: Economy class is preferred for travel. Business class may also be booked or if a medical condition or business reason

necessitates an upgraded travel class.

- c) Ground Transportation: Taxis or Ride Share are the preferred method of ground transportation. In a situation where a rental car is practical, the size and type of rental car should be appropriate for the number of people in the car, road conditions, and nature of need.
- d) Accommodations: When an Elected Official is required to travel on County business and accommodation away from the Elected Official's regular residence is necessary, the Elected Official may claim the actual cost of accommodation for a single room rate or a per diem for stays in a private residence in an amount set out in Schedule "D".
- e) Meals:
 - i. When travelling on County related business, an Elected Official may claim either the actual cost of the meal or the per diem. The actual cost of the meal is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity not to exceed fifteen (15) percent of the meal cost.
 - ii. The maximum reimbursement for food and beverages as per Schedule "D"
 - iii. Per diems are based on Government of Alberta meal allowance rates.
 - iv. When an Elected Official attends a conference, meeting, or other event where a meal has been provided, the elected official shall not claim a per diem.
 - v. Expense claims for meals shall be submitted with a detailed receipt.
 - vi. When an Elected Official is travelling on County related business, the Elected Official may be reimbursed for the following per diems:
 - Breakfast—if departure or return time is earlier than 7:30 a.m.
 - Lunch—if the departure time is earlier or later than 1:00 p.m.
 - Dinner—if the departure or return time is later than 6:30 p.m.
 - vii. When Elected Officials submit expense claims for County related beverage/meal meetings (excluding alcoholic beverages), the names of those in attendance and the purpose of the meeting shall be recorded on the receipt.
 - viii. If a meal is included in the cost of airfare, an Elected Official shall not claim a per diem or meal expense unless the flight is delayed.
- f) Transportation and Communication: An Elected Official may claim the following expenses with a receipt: bus fare, railway fare, limousine/taxi fare, parking charges, air fare, automobile rental, facsimile or e-mail charges.

- h) Medical Insurance: An Elected Official authorized to travel outside of Canada, who is not covered by Extended Health Care, shall arrange for and may claim for the cost of medical insurance to cover the period of authorized travel.
- i) The Miscellaneous category of expenses is to provide for personal items such as internet connectivity, business centre costs and while on county business.
- j) Special Provisions: If an Elected Official incurs business expenses not specifically authorized by this policy, the CAO may, subject to availability of funds in an appropriate budget, authorize payment of such a business expense claim.
- k) A receipt is not required for a reimbursement of an expense for which an allowance can be claimed.

10. Additional Expenses

- a) In addition to those expenses authorized for Elected Officials in the policy, Elected Officials may have additional business expenses arising from the promotion of the interests of the County of Minburn which, subject to pre-approval from Council, and subject to normal administration approvals, will be treated as Elected Officials' Business Expense. This includes such expenses as golf tournament registrations, additional tours outside of conference and convention registrations and events hosted by other municipalities.
- b) Hospitality Business Expenses: An Elected Official engaged in authorized County business may claim for alcoholic beverages purchased at special events for consumption while promoting the interests of the County of Minburn. Functions or events of this nature are considered Hospitality Events. A detailed expense claim stating the names of all individuals involved and the purpose of the Hospitality Event shall be included with any such claim.

11. Administration

The administration of the regulations set out in this Policy is the responsibility of each individual Elected Official in cooperation with the CAO. The CAO must approve each expense claim prior to payment.

12. Public Disclosure of Elected Official's Business Expense

Elected Officials' expense reports will be posted monthly on the County of Minburn website.

Expense reports must, at a minimum, include the following components:

- i. name of Elected Official who incurred the expense;
- ii. date of transaction(s);
- iii. transaction amount(s); and
- iv. expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality).

Information that would normally be withheld under the Protection of Privacy Act (POPA), such as personal information, must be redacted from supporting documentation and will not be publicly disclosed.

SCHEDULE "A"

Allowance

Mobile Device	\$50.00 per month
Technology Allowance	Up to \$2600.00 per term of office
Vehicle Business Insurance	Up to a maximum of \$150.00 per year

SCHEDULE "B"

Pre-Approved Conferences and Conventions

Funds will be budgeted annually for Elected Officials to attend the following pre-approved events (includes travel and conference fees):

Conference/Activity
ASB Provincial Conference
ASB Regional Conference
Rural Municipalities of Alberta Conventions (Spring and Fall)
Rural Municipalities of Alberta District 5 Conferences

Note: County representation is encouraged, however, attendance by all Councillors is not required.

Others pre-approved by Council at the annual Organizational Meeting:

Conference/Activity
Federation of Canadian Municipalities Conference (FCM) – 2 members of Council
Alberta Economic Development Conference – 2 members of Council
Alberta Seniors Housing Association Conference – 2 members of Council
Lamont County Reeve's Charity Golf Tournament – All of Council

SCHEDULE "C"

Mandatory and Pre-Approved Training

Mandatory

Before the organizational meeting following a municipal election, or the day a Councillor is elected through a by-election takes the oath of office, all Councillors are required to participate in the following training events:

- Role of Municipalities in Alberta
- Municipal Organization and Function
- Council and Councillor Roles and Responsibilities
- Code of Conduct
- Roles and responsibilities of the CAO and staff

Before the first regularly scheduled Council meeting following a municipal election or 90 days from the day a Councillor is elected through a By-Election takes the oath of office, Councillors are required to participate in the following training events:

- County of Minburn Elected Official Orientation
 - key municipal plans, policies and projects;
 - budgeting and financial administration
 - public participation; and
 - any other topic prescribed by provincial regulations

Ninety days from the day a Councillor takes the oath of office, Councillors are required to participate in the following training events:

- Media Training (Communications)
- Protection of Privacy Act (POPA) for Elected Officials
- Access to Information Act (ATIA) for Elected Officials
- Basic Emergency Management for Elected Officials

Pre-Approved

Funds will be budgeted annually for Elected Officials to attend the following pre-approved training events (includes travel and conference fees):

- Elected Officials Education Program – Municipal Elected Leaders Certificate courses
- Brownlee LLP Emerging Trends
- Reynolds Mirth Richards Farmer Municipal Law Seminar

SCHEDULE "D"
Elected Official Business Expense Form

COUNTY OF MINBURN No. 27
ELECTED OFFICIAL BUSINESS EXPENSE FORM

AP Vendor No. _____

NAME _____

ADDRESS _____

MEETING OR FUNCTION _____

LOCATION _____

DATE(S) _____

TRAVEL BY VEHICLE _____ km. @ _____ (2025 rate - \$0.72 km) _____

EXPENSES:

Meals – No Receipt Required

Breakfast _____ @ \$20.00 _____

Lunch _____ @ \$25.00 _____

Dinner _____ @ \$35.00 _____

Meals – Receipts Required

The maximum reimbursement for food and beverages cannot exceed \$100 per day, with the cost of one single meal not exceeding \$50, plus taxes and gratuities.

Total of all meal receipts _____

Hotel – Receipts Required

Private Accommodation – No Receipt Required

_____ days @ \$100 per day _____

Parking _____ days @ _____ _____

Miscellaneous _____

Miscellaneous _____

TOTAL _____

GL Code	AMOUNT
TOTAL	

Please attach all receipts to support your claim.

Approved

Claimant's Signature

Approved