
HALDIMAND COUNTY

Report FIN-05-2025 Remuneration and Expenses for Members of Council and Board Appointees for 2024



For Consideration by Council in Committee on March 18, 2025

OBJECTIVE:

To report, as required by the *Municipal Act*, the amounts of remuneration and expenses paid during the year 2024 to members of Council, and to each person appointed to council to serve as a member of any body, including a local board.

RECOMMENDATIONS:

1. THAT Report FIN-05-2025 Remuneration and Expenses for Members of Council and Board Appointees for 2024 be received.

Prepared by: Olivia Tessaro, Administrative Coordinator, Financial & Data Services

Reviewed by: Tareq El-Ahmed, Treasurer, Financial & Data Services

Respectfully submitted: Mark Merritt, CPA, CA, General Manager, Financial & Data Services

Approved: Cathy Case, Chief Administrative Officer

EXECUTIVE SUMMARY:

This report provides information to the public regarding the remuneration and expenses paid in 2024 to Members of Council and Council Appointees to local boards in order to meet the reporting requirements under Section 284 of the *Municipal Act, 2001*. The attachments to this report outline the 2024 year end information as follows:

- Remuneration and expenses paid by Haldimand County to members of Council
- Details of professional development expenses for members of Council
- Details of reimbursed expenses for members of Council
- Remuneration and expenses paid by Haldimand County to Council appointees to Local Boards
- Remuneration and expenses paid by Local Boards to Council appointees to Local Boards

BACKGROUND:

Section 284 of the *Municipal Act, 2001* (the Act) provides that:

“The Treasurer of a municipality shall in each year on or before March 31 provide to the Council of the municipality an itemized statement of remuneration and expenses paid in the previous year to:

- a. each member of Council in respect of his or her services as a member of the Council or any other body, including a local board, to which the member has been appointed by Council or on which the member holds office by virtue of being a member of Council;

- b. each member of Council in respect of his or her services as an officer or employee of the municipality or other body described in clause (a); and
- c. each person, other than a member of Council, appointed by the municipality to serve as a member of any body, including a local board, in respect of his or her services as a member of the body.” 2001, c. 25, s. 284 (1).

It should also be noted that effective January 1, 2019 the provision that identified that one-third of the remuneration paid to Council members was deemed not subject to income tax, as previously allowed under the Federal Government, has been eliminated, making all remuneration to elected officials fully taxable.

ANALYSIS:

Attachment #1 includes 5 tables providing the itemized statements of remuneration and expenses paid in 2024 to Members of Council and Board Appointees, as follows:

Table 1 – Remuneration and Expenses Paid by Haldimand County to Members of Council

- Presents amounts directly paid by Haldimand County related to the remuneration and expenses of the Members of Council. Taxable benefits and the pension contributions paid by the County on behalf of the Mayor and Councillors, as reflected in Table 1, include (where applicable):
 - Canada Pension Plan
 - Accidental Death & Dismemberment Insurance
 - Life Insurance
 - Employer Health Tax
 - Extended Health/Dental Plan Premiums
 - Ontario Municipal Employee Retirement Savings (OMERS)
- Variations in the benefits cost, among individual Councillors with the same remuneration, are due to qualifying/optional non-participation in statutory benefits/OMERS pension.

Table 2 – Details of Professional Development Expenses for Members of Council

- Presents the expenses for attendance at conferences, seminars and other meetings intended to promote professional development.

Table 3 – Details of Reimbursed Expenses for Members of Council

- Presents expenses for attendance at various meetings, community events and meals and other related costs, net of any offsetting revenues.

Table 4 – Remuneration and Expenses Paid by Haldimand County to Council Appointees to Local Boards

- Presents amounts directly paid by Haldimand County to persons appointed by Council to serve as a member of any body, including local boards. Payments directly to persons appointed to the following local boards are included:
 - Committee of Adjustment (includes Property Standards, Sign Variance or Animal Control Muzzle Appeals)
 - Public Library Board
 - Ontario Provincial Police Detachment Board
- County records indicate that no remuneration or expenses were paid by the County to Council Appointees to local boards other than what is presented in Table 4.
- Council members appointed to local boards do not receive the associated honorarium/per diem that is paid to citizen appointees; compensation for their role is included within their base remuneration. This change was approved in Council report HR-08-2018.

Table 5 – Remuneration and Expenses Paid by Local Boards to Council Appointees to Local Boards (including Members of Council)

- Presents amounts that other bodies, including local boards, have paid directly to the persons appointed by Council to serve as a member. This information is based on what has been reported to the County Treasurer by the following local boards:
 - Haldimand-Norfolk Housing Corporation
 - Niagara Peninsula Source Protection Committee
 - Grand River Conservation Authority
 - Niagara Peninsula Conservation Authority
 - Long Point Region Conservation Authority
- Haldimand County has a joint representative on the Lake Erie Source Protection Committee – Councillor Linda Vandendriessche whose remuneration and expenses are reported by Norfolk County.
- Staff are not aware of remuneration or expenses paid by bodies, including local boards, to persons appointed to those bodies by Council other than what is presented in Table 5.

FINANCIAL/LEGAL IMPLICATIONS:

The Approved 2024 Tax Supported Operating Budget included funds for the payment of remuneration and expenses to the Mayor and Members of Council, as well as persons appointed to Council to serve on bodies, including local boards, as detailed in Tables 1-4. The remuneration and expenses reported in Table 5 are not reflected in the County's financial records as they are not paid by Haldimand County, but by various local boards.

STAKEHOLDER IMPACTS:

Not applicable.

REPORT IMPACTS:

Agreement: No

By-law: No

Budget Amendment: No

Policy: No

REFERENCES:

None.

ATTACHMENTS:

1. Tables 1-5 Remuneration and Expenses for Members of Council and Board Appointees for 2024