
HALDIMAND COUNTY

Report CS-FI-06-2018 Council Remuneration and Expenses for 2017 for Members of Council and Board Appointees

For Consideration by Council in Committee on March 27, 2018



OBJECTIVE:

To report, as required by the *Municipal Act*, the amounts of remuneration and expenses paid during the year 2017 to the Members of Council, and to each person appointed by Council to serve as a member of any body, including a local board.

RECOMMENDATIONS:

1. THAT Report CS-FI-06-2018 Council Remuneration and Expenses for 2017 for Members of Council and Board Appointees be received as information.

Prepared by: Mark Merritt, CPA, CA, Treasurer

Respectfully submitted: Karen General, CPA, CGA, General Manager of Corporate Services

Approved: Karen General, CPA, CGA, Deputy Chief Administrative Officer

EXECUTIVE SUMMARY:

This report provides information to the public regarding the remuneration and expenses paid in 2017 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*.

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.”*

It should also be noted that, under the provisions of the Act, Haldimand County Council passed By-law No. 250-02 (amended by By-law No. 1167/11) identifying that one-third of the remuneration paid to

Council members was deemed to be for the purpose of expenses incurred in carrying out municipal duties and, therefore, not subject to income tax. The Act required this By-law to be reviewed at least once during each term of Council. For the current term of Council, this By-law was reviewed and reaffirmed at the July 6, 2015 Council meeting. Effective January 1, 2019, the Federal government has determined that this exemption will be eliminated, making all remuneration to elected officials fully taxable.

ANALYSIS:

Attached to this report are three tables providing the itemized statements of remuneration and expenses paid in 2017 to Members of Council and Board Appointees, as follows:

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

Table #1 (Attachment #1) presents amounts directly paid by Haldimand County related to the remuneration and expenses of the Members of Council. Amounts paid by other Boards, to individual Members of Council, are included in Table #3 (Attachment #4). 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):

- Accidental Death & Dismemberment Insurance
- Life Insurance
- Ontario Municipal Employee Retirement Savings (OMERS)

Variations in the benefits cost, among individual Councillors with the same remuneration, are due to non-participation in OMERS.

Details of Professional Development Expenses paid to Council members are outlined in Attachment #2. Details of other reimbursed expenses pertaining to Council members are also included in Attachment #2. It should be noted that \$25,297 in expenses reimbursed to Mayor Hewitt for the annual Mayor's Gala was fully offset by fundraising efforts associated with this County event.

Table #2 - Remuneration and Expenses Paid by Haldimand County to Council Appointees to Local Boards

Table #2 (Attachment #3) presents amounts directly paid by Haldimand County to persons appointed by Council to serve as a member of any body, including a local board. 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
- Police Services Board

A review of County records indicates that the County paid no remuneration or expenses to other persons appointed by Council to serve as a member of any body, other than what is presented in Table #2.

Table #3 - Remuneration and Expenses Paid by Local Boards to Council Appointees to Local Boards (including Members of Council)

Table #3 (Attachment #4) presents amounts that other bodies, including local boards, have paid directly to persons appointed by Council to serve as a member of such body. This information is based on what

has been reported to the County Treasurer by the applicable local board. Payments made by the following bodies are included in Table #3:

- Long Point Region Conservation Authority
- Niagara Peninsula Conservation Authority
- Niagara Peninsula Source Protection Committee
- Grand River Conservation Authority

Haldimand has a joint representative on the Lake Erie Source Protection Committee - Jim Oliver, whose remuneration and expenses are reported by Norfolk County. A staff member (Phil Wilson) represents Haldimand County on the Grand River Source Protection Board; his Per Diem and mileage recoveries are paid directly to Haldimand County, not Mr. Wilson, and thus, are not included in this report. Haldimand also had three representatives on the 2017 Board of Directors for the Haldimand-Norfolk Housing Corporation - Ken Lishman, Brian Snyder, and Councillor Bernie Corbett, whose remuneration and expenses are reported by Norfolk County as the Consolidated Municipal Services Manager for social housing.

Staff are not aware of any other remuneration and expenses paid by bodies, including local boards, to persons appointed to those bodies by Council other than what is presented in Table #3

FINANCIAL/LEGAL IMPLICATIONS:

The Approved 2017 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 by Council to serve on bodies, including local boards, as detailed in Tables #1 and #2. The remuneration and expenses reported in Table #3 are not reflected in the County's financial records as they have been accounted for by the various local boards which paid the amounts.

STAKEHOLDER IMPACTS:

Not applicable.

REPORT IMPACTS:

Agreement: No

By-law: No

Budget Amendment: No

Policy: No

ATTACHMENTS:

1. Table #1 - Remuneration and Expenses Paid by Haldimand County to Members of Council for the Year Ended 2017.
2. Details of Professional Development Expenses and Reimbursed Expenses for Members of Council for the Year Ended 2017.
3. Table #2 - Remuneration and Expenses Paid by Haldimand County to Council Appointees to Local Boards for the Year Ended 2017.
4. Table #3 - Remuneration and Expenses Paid by Local Boards to Council Appointees to Local Boards for the Year Ended 2017.