



Council Policy

Councillors' Budget and Expenses

Program Impacted	Civic Services <i>Edmontonians contribute to civic society and are engaged in promoting the quality of the community.</i>
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Statement

This policy guides the expenditures that support Councillors in performing their diverse roles and in representing their constituents.

Guiding Principles

The following principles underpin the Councillors' budget and expenses provisions:

- **Autonomy of Council:** City Council, as the decision-making body of the City, is separate and distinct from City Administration.
- **Integrity of Council:** The integrity of City Council as a whole and the Office of the Councillors must be protected. The interests of City Council as a whole take precedence over the personal interests of individual Councillors.
- **Accountability:** Councillors are stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur. Councillors' expenses must be reasonable and reflect what the public expects of an elected official. Councillors'

role-based business expenses and personal expenses must be kept separate. These business expenses should not add value to personal assets.

- **Transparency:** The public has a right to know how public funds allocated to Councillors are spent. The public's right to Councillors' expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.
- **Equitable Access to Resources:** Councillors should have access to the same level of funding to run their offices, regardless of personal financial circumstances.
- **Flexibility and Limits:** Councillors require flexibility to perform their roles, operate their offices and pursue interests related to their roles. Councillors engage their communities differently. Expenditures must not conflict with requirements set out in the Municipal Government Act, the Local Authorities Election Act, and Councillors' Budget and Expenses Policy. All accounting, audit and Income Tax Act principles and rules must be followed.

Purpose

The purpose of this policy is:

- To provide Councillors with the flexibility to allocate resources in the most efficient, effective and economical way to meet their own particular requirements.
- To achieve economies of scale where practical by pooling resources for the common use of all Councillors.
- To recognize Councillors' accountability for managing City resources allocated to them.

The City of Edmonton funds Councillor expenses that:

- Fall within the general categories of expenditures that this policy outlines.
- Are within the limits that City Council has set for its Members.
- Are non-personal in nature.
- Are not third-party expenses.
- Do not support or feature any candidate in any municipal, school board, provincial, federal election or by-election, or promote consent or rejection of a question that has been submitted to electors.

Budget Categories

Councillors' work is supported by the Councillors' Common budget and Councillors' Ward budgets. The Director, Councillors' Office Liaison Team, Office of the City Clerk, coordinates with Financial and Corporate Services to monitor Councillors' budgets and expenditures, and to provide related advice and support.

The budgets provide funding for Councillors to:

- Administer their offices
- Represent the City at meetings, functions or events.
- Communicate with their constituents about the business and services of the City and its agencies.

Common Budget

The Common budget funds centralized support and resources for the Office of the Councillors. Common budget expense categories are intended to optimize economies of scale and labour costs.

The expense categories are:

1. Personnel

- a. Salaries for Councillors and Administrative Assistants.
- b. Transition, retirement and vehicle allowances for Councillors.
- c. Employment benefits for all Councillors and all office staff.
- d. Severance pay at the end of the employment term for Councillors' Executive Assistants, Senior Council Assistants, Council Assistants and/or Communications - Social Media Advisors.

2. Material and Equipment

- a. Standard office supplies and City-branded stationery (Appendix I).
- b. Leasing and usage charges for copiers and printers.
- c. Office furnishings (Appendix II).
- d. Ineligible expenses:
 - Special orders not on standard item list.

3. Services

- a. Leased parking stalls (City Hall) for Councillors and Executive Assistants.
- b. City Hall parking fees or transit tickets for authorized office visitors.
- c. Postage and courier services.
 - Including postage costs for one mail out per ward (constituency) per calendar year. This will be calculated using the Ward Dashboard to determine the number of households in each ward and the Canada Post Price per item for Neighbourhood Mail.
- d. Common office decor.
- e. Ineligible expenses:
 - Parking charges or transit tickets for Councillors' staff or office volunteers, guests who are not conducting City business, members of civic agencies, boards and commissions that have authority under a City budget or have their own operating budget.

4. Other Expenses

- a. Telecommunications charges for all office phones and Councillors' cell phone usage.
- b. Councillors' travel expenses for officially-appointed representation at conferences and meetings (See Common Travel and Conferences section).
- c. Food services for Council meetings and special common office functions.
- d. Common office hospitality supplies.
- e. Common event infrastructure per Appendix III.
- f. Ineligible expenses:
 - i. Cell phone expenses for Councillors' staff.
 - ii. Travel expenses not authorized through the annual Common Travel and Conferences budget.
 - iii. Alcohol

5. Common Travel and Conferences

As part of the Councillors' Common budget, the Common Travel and Conference category funds expenses for:

- a. Annual conferences or board meetings of any organization on which a Councillor sits as an official representative of the City of Edmonton, or conferences where the City of Edmonton is entitled to voting delegates through its membership.
- b. Annual conferences of Alberta Municipalities and the Federation of Canadian Municipalities (FCM) for all Councillors, including registration fees and banquet tickets for one guest per Councillor.
- c. Alberta Municipalities and Federation of Canadian Municipalities board meetings, executive committee meetings, standing committee meetings, task force meetings, meetings with federal and provincial ministers, workshops and seminars, if the Councillor is a director, table officer, committee member or task force member.
- d. If funds are not available for all Councillors wishing to attend the Alberta Municipalities and the Federation of Canadian Municipalities conferences, then the budget will be prorated to provide equal funding.
- e. Expenditures exceeding the approved Travel and Conference budget allocations will be charged to the Councillors' Ward budgets.
- f. Councillors submit their Common Travel and Conference attendance plans to the Director, Councillors' Office Liaison Team, Office of the City Clerk in order to be brought forward to Council Services Committee. A recommendation for allocation of the Common Travel and Conference budget will be presented at the first Council Services Committee meeting each year. Emergent travel needs may be brought forward to Council Services Committee throughout the year by submitting requests to the Director, Councillors' Office Liaison Team, Office of the City Clerk.

Ward Budgets

Councillors are allocated equal annual budgets for personnel and discretionary expenses allowable in this policy.

The expense categories are:

1. Personnel
 - a. Salaries for Councillors' Executive Assistants, Senior Council Assistants, Council Assistants and/or Communications - Social Media Advisors.
 - b. Vacation/staff replacement costs.
 - c. Ineligible expenses:
 - o Payment for work performed by non-City employees to deliver specific services for Councillors, e.g. website or social media management. Businesses providing services will be paid by submitted invoice under a separate Ward budget category.

2. Business Meetings and Hospitality
 - a. Food and beverages related to business meals or receptions with constituents, business contacts, representatives of other orders of government, international delegations or visitors.
 - b. One meal, if claimed, for each Councillor on a Council or Committee meeting day.
 - c. Food and beverages related to meeting with City employees, Councillors' staff, other Members of Council, or employees of a City agency or corporation.
 - d. Food and beverages for Councillors and staff attending an in-town conference/seminar at which meals are not provided and where no per diem is claimed.
 - e. Ineligible expenses:
 - o Alcohol.

3. Community Expenses
 - a. Expenses for community public meetings, commemorative events or City-related events, in which the Councillor is involved.
 - b. Tickets (maximum four) for charitable events or functions within the City and Edmonton Metropolitan Region.
 - c. Participation fee for charitable or fundraising events such as community golf tournaments, walkathons, etc., organized by non-profit organizations.
 - d. Donations to community organizations for their fundraising events.
 - e. Professional memberships for the Councillor or their staff that are related to their specific job duties and position.
 - f. Ineligible expenses:

- Event tickets for more than one member of the Councillor's family.
- Gifts for Council staff or other employees of the City, agencies, boards, commissions and special purpose bodies.
- Raffle tickets, silent auctions, table prize tickets unless ticket winnings are donated back to the community organization.
- Retail memberships or award programs.
- Organization, sponsorship, or advertising expenses for events that occur after May 31 of a general election year.

4. Communications

- a. Advertising costs related to business of the City and Councillor's office in all types of media.
- b. Newsletters, subscriptions, books related to the business of the City.
- c. Constituency website and social media support (not campaign related).
- d. Items to support Ward communications, e.g. City-certified software.
- e. Cell phone charges for Councillors' staff.
- f. Ineligible expenses:
 - Advertising that promotes for-profit organizations, other orders of government, political parties, or candidates in any election campaigns.
 - Expenses for Ward newsletters, mass electronic mailouts, or other Ward-specific advertising that will be distributed after May 31 of a general election year.

5. Office Items

- a. Furnishings and appliances not eligible as Common budget expenses.
- b. Specialized stationery or office supplies that are not provided through the City's authorized service providers and/or Common budget.
- c. Office decor.
- d. Ineligible expenses:
 - Items which do not comply with City safety or property management standards.
 - Items which could not reasonably remain with the City at the end of the Councillor's term.

6. Travel and Transportation

- a. Transit passes and tickets for Councillors' staff.
- b. Vehicle for hire fares for City-related business purposes.
- c. Parking fees.
- d. Ineligible expenses:
 - Traffic and parking fines.

- Vehicle licensing and insurance fees.
- Personal vehicle maintenance and repair costs.

7. Training and Conferences

- a. Training opportunities for Councillors as they relate to their official roles, or for staff as they relate to their employment roles.
- b. Expenses for conferences or other meetings not eligible as a Common budget expense.
- c. Ineligible expenses:
 - Training and conferences attended solely out of personal interest (unrelated to official or employment roles).
 - Physical fitness, sports, arts programs.
 - Councillors' mileage expenses for meetings within the Edmonton Metropolitan Region (covered by monthly vehicle allowance).

Travel Expense Procedures

- a. The intent of these procedures is that Councillors should not be financially advantaged or disadvantaged while conducting business on behalf of the City of Edmonton.
- b. Councillors have the option to either pay for their travel expenses including airfare and hotel bookings themselves for subsequent expense reimbursement by the City or to use a corporate credit card to pay the costs incurred. Costs are expected to be reasonable, prudent, cost-effective and defensible to an impartial observer.
 - Accommodations
 - i. Accommodations should be selected on the basis of reasonable and practical location and cost.
 - ii. Government rates should be requested when making reservations.
 - iii. Accommodations will be based on single occupancy in a standard room.
 - iv. Registrations and block bookings of hotel rooms for the Alberta Municipalities and Federation of Canadian Municipalities conferences are made by the Administrative Assistants.
 - Transportation
 - i. Councillors may choose their own means of travel, keeping in mind the most direct economical route.
 - ii. Councillors will be reimbursed for actual and reasonable costs incurred for transportation on necessary official business in locations outside of the Edmonton Metropolitan Region. Kilometrage rates will be based on the City's rate chart where applicable.

- iii. The City's preferred airline carrier should be used whenever possible.
- iv. Flight cancellation insurance may be considered for international travel.
- v. Rental vehicles may be used where it is more cost effective than the use of vehicles for hire.
- o Meals and Incidentals
 - i. Councillors' business travel expense per diem will be guided by the City's Business Expenses procedure. In particular, Councillors may claim the same total per diem amount for travel as City employees receive for meals and incidentals for each day of travel. The per diem for travel outside of Canada will be adjusted using the same currency exchange rate for travel as City employees receive. The per diem is intended to cover daily expenses such as:
 - 1. Meals, snacks and gratuities
 - 2. Newspapers
 - 3. Dry cleaning or laundry expenses
 - 4. Parking meter and public transit expenses
 - ii. If per diems are not claimed, meals and other incidentals can be claimed with original itemized receipts.
- o Miscellaneous
 - i. Phone data and texting plans are required for out-of-country travel.
 - ii. Councillors are provided with an Out-of-Province/Country Emergency Medical Travel Plan. The terms and conditions of the group benefits program are described in the plan.
- c. Travel expense statements should be submitted within 14 days of return. Original, itemized receipts must accompany the statements.
- d. Expenses which exceed the guidelines in the procedure can be reimbursed through the ward budget or personally at the discretion of the Councillor.
- e. Personal expenses will not be reimbursed. Monies owing to the City must be reimbursed within 30 days.

Travel on Behalf of the Mayor

- a. Expenses related to travel on behalf of the Mayor will be expensed to the Mayor's budget. The Councillor will be responsible for any personal expenses.
- b. Expense statements will be completed and submitted to the Director, Councillors' Office Liaison Team, the Office of the City Clerk for processing within 14 days of return.

Travel on Behalf of Civic Agencies and City Administration

- a. Travel expense recovery arrangements must be agreed to in writing before travel with Civic Agencies and/or City Administration.
- b. Upon agreement, expenses related to travel on behalf of Civic Agencies and/or City Administration will be expensed to the Councillor's Ward budget and then recovered. The Councillor will be responsible for any personal expenses.
- c. Expense statements will be completed and submitted to the Director, Councillors' Office Liaison Team, the Office of the City Clerk for processing within 14 days of return.
- d. The Director, Councillors' Office Liaison Team, will submit to finance the expenses to be recovered with the agreement, and finance will recover the costs.

Accounting Procedures

Councillors' claims for expenses must follow generally acceptable accounting and audit principles:

- a. Expenses must relate to the business of the City of Edmonton.
- b. Councillors or their staff may incur expenses.
- c. Expenses incurred by third parties cannot be claimed.
- d. Expense claims from Councillors' staff must be signed by the Councillor or their authorized staff.
- e. The City's accounting system will be utilized and all expenditures will be charged to the related cost centre.
- f. Councillors and their staff cannot claim expenses of a personal nature. Where an invoice or receipt contains expenses of a personal nature, those expenses will be excluded from the reimbursement. Otherwise, Councillors or their staff must reimburse the City for those personal expenses within 30 days.
- g. Councillors and their staff must provide proper documentation, including original itemized receipts, for all expense claims. Credit card receipts or statements alone are not sufficient. In the case of any online purchases, a copy of the confirmation must be attached to the claim. The Lost Receipt Declaration form must be completed for any missing receipts.
- h. Hospitality expense claims must include original itemized receipts showing items purchased and date and purpose of the meeting. Receipts must identify who was hosted; for example: constituent, City staff, Councillor's staff, representative of an organization or government office. Names are not required.
- i. Invoices must include a description of the goods purchased or services rendered, the cost, applicable taxes and GST registration number where applicable.
- j. Councillors or their authorized staff must approve all receipts or invoices.
- k. Expenses must be charged to the fiscal year in which they were incurred. Expenses cannot be carried forward to future years.

- I. As the City of Edmonton uses accrual accounting, it is imperative that costs incurred in a specific fiscal year are expensed in that year. Therefore, at the end of fiscal year, Councillors must advise the Director, Councillors' Office Liaison Team, Office of the City Clerk, of any goods and services that have been received in that year where the vendor has not yet submitted invoices so that Financial and Corporate Services can process the appropriate accruals.

Review Process

- a. Councillors are responsible for authorizing all expenditures and may delegate this responsibility to authorized staff by identifying these staff and any limits to the Director, Councillors Office Liaison Team.
- b. The Director, Councillors' Office Liaison Team, Office of the City Clerk, will review all expenses submitted by Councillors to determine that proper documentation is in place and that the expenditure is in compliance with the Councillors' Budget and Expenses Policy.
- c. Each Councillor is personally responsible for reimbursing the City for any non-compliant or over-expenditure of the Ward budget.
- d. The Chair or Vice Chair of Council Services Committee may be asked to provide a final interpretation of this policy with respect to appropriateness of expenses and their allocation.

Reports and Disclosure

Financial and Corporate Services will prepare:

- a. Month year-to-date Ward expense reports including budget projections to the end of the current year.
- b. Quarterly reports detailing the Common budget meeting and travel expenses.
- c. Reports will be provided to each office for review and clarification as necessary.
- d. The Office of the City Clerk will publish expense reports on the City's website on a quarterly basis.
- e. Ward or Common Travel disclosures will include the following categories for each travel event: transportation, food and incidentals, accommodation, miscellaneous and registration fee (if applicable).

Election Year

In the year of a general municipal election:

- a. The Ward budget is prorated in an election year. Therefore, the incumbent Councillor is only authorized to expend Ward budget funds for that portion of the year that the Councillor is in office.
- b. Councillors are not authorized to use Common or Ward budget funds to purchase any furnishings, office equipment or new stationery after nomination day.

Application to the Mayor

The following sections of the Councillors' Budget and Expenses Policy are also applicable to the Mayor: Statement, Guiding Principles, Purpose, Accounting Procedures, Review Process, Reports and Disclosure, Common Budget, Other Expenses e. Ineligible Expenses iii), and Election Year.

Appendix I - Standard Stationery and Office Supplies Expensed to Common Budget

City-branded Stationery

- Letterhead/envelopes
- Business cards
- Crest cards/envelopes
- Gift enclosure cards

Office Supplies

Standard items, such as but not limited to:

- Photocopier paper
- Pens and pencils
- Staplers and staples
- File folders
- Labels
- Notepads
- Paper clips

Office Beverages

A standard list of juice and soft drink items is posted in the stationery/supplies room.

Fairtrade coffee and tea is provided for office use.

Appendix II - Office Furnishings

- a. Office of the Councillors furniture requests from the annual Common budget will be considered at the first Council Services Committee meeting of each year. Additional expenditures of up to \$1,500 per item may be authorized by the Chair of the Council Services Committee, based on demonstrated need and urgency, and within budget limitations. Requests submitted to the Director, Councillors' Office Liaison Team, Office of the City Clerk, will be forwarded to the Chair, along with the furniture budget balance.
- b. In a municipal election year, Councillors are restricted from using the annual Common furniture budget so that funds are available for any new Councillors to access. Requests that cannot be accommodated in the budget year, for either Councillors or their staff, may be held over for future years' consideration.
- c. Available City surplus inventory may be reviewed as an option prior to purchase of new furniture. Contractor costs for moving and installation of surplus items will be incurred. City staff are discouraged from moving furniture and equipment themselves because of injury risk and potential furniture/equipment warranty issues.
- d. Sourcing of new furniture through the City's vendor system is preferred but not required.
- e. Councillors have the option of funding some or all of their furniture requests from their Ward budgets.
- f. Art and plants as office decor are based on personal preferences and as such are ineligible for purchase using City funds. Art and plants may be leased through the Ward budget.
- g. Councillors may bring in personal furniture for use at their offices. They are responsible for insuring their personal property. In the event of any loss or damage to their property, any amounts that are not covered by their primary insurance could be covered by the City's personal property coverage up to \$5,000 per person subject to policy terms and conditions. Councillors are responsible for moving costs to and from their offices.
- h. Councillors' offices are assigned according to Ward. On mutual consent and in writing to the Director, Councillors' Office Liaison Team, Office of the City Clerk, two Councillors may swap offices. Moving expenses will be split between the two Councillors' Ward budgets.
- i. General office maintenance and upgrades are subject to building architectural standards and structural integrity, life cycle requirements and corporate budget limitations.

Appendix III - Event Infrastructure

- a. Office of the Councillors Event Infrastructure requests from the annual Common budget will be considered at the first Council Services Committee meeting of each year. Additional expenditures of up to \$1,500 per item may be authorized by the Chair of the Council Services Committee, based on demonstrated need and urgency, and within budget limitations. Requests submitted to the Director, Councillors' Office Liaison Team, Office of the City Clerk, will be forwarded to the Chair, along with the event infrastructure budget balance.
- b. In a municipal election year, Councillors are restricted from using the annual Common event infrastructure budget so that funds are available for any new Councillors to access. Requests that cannot be accommodated in the budget year, for either Councillors or their staff, may be held over for future years' consideration.
- c. Available City surplus inventory may be reviewed as an option prior to purchase of new event infrastructure. Contractor costs for moving and installation of surplus items may be incurred.
- d. Sourcing of new event infrastructure through the City's vendor system is preferred but not required.
- e. Councillors have the option of funding some or all of their event infrastructure requests from their Ward budgets. Should event infrastructure be purchased through the Ward budget this infrastructure should remain with the ward term over term.
- f. Councillors may bring in personal event infrastructure for use at their offices. They are responsible for ensuring their personal property. In the event of any loss or damage to their property, any amounts that are not covered by their primary insurance could be covered by the City's personal property coverage up to \$5,000 per person subject to policy terms and conditions. Councillors are responsible for moving costs to and from their offices.