

Appendix 'B'

Guidelines for Discretionary Expenses to Town of Newmarket Elected Officials Expense Policy CORP.1-07

These guidelines support the Elected Officials Expense Policy. These guidelines provide additional information for determining what eligible and ineligible expenses are for Elected Officials when performing their diverse roles and in representing their constituents. They represent Council's consensus of recommended use of their discretionary budget allocation. As such, they may be revised as deemed appropriate without affecting the Elected Officials Expense policy itself.

Recognizing that Elected Officials are accountable to the public, these guidelines are not mandatory – Elected Officials should be mindful of the public's expectations.

1. Advertising and Promotions

Eligible Expenses

- Paid advertising that is related to the business of the Town in all types of media, including print, radio, television, outdoor and electronic media.
- Advertising that supplements advertisements that Town departments place to promote specific programs or events.
- Design and production costs for advertising related to above notations.
- Paid advertising that is in support of non-profit or not-for-profit organizations in the community.

Ineligible Expenses

- Advertising that promotes primarily for-profit organizations, other levels of government political parties and candidates.

Conditions

- Elected Officials should provide a copy of the letter/notice/flyer/advertisement as an attachment to the submission of their invoice or receipt.
- Elected Officials should identify the business purpose of the advertising or promotion.
- Use of the Town logo should be approved by the Communications department

2. Attendance On Behalf Of Another Member Of Council

- Expenses incurred by an Elected Official, in connection with attendance at a function(s) on behalf of another Elected Official, should be charged to the account that would otherwise have been charged for the original attending person. Expenses incurred by the substitute Elected Official, that may be charged on behalf of the original attending person, are limited to the guidelines in this Policy.

3. Books, Magazines, Newspapers and Periodicals

Eligible Expenses

- Books, magazines, newspapers and periodicals that are related to the business of the Town.

Ineligible Expenses

- Books, magazines, periodicals that have no demonstrated relation to the business of the Town.
- Lifestyle or entertainment magazines (e.g. sports, cooking, gardening, fashion, celebrity, travel etc.).

Conditions

- Name of the publication should be included on the invoice.
- Elected Officials should identify the business purpose for the book, magazine, newspaper and/or periodical when the business reason is not evident.
- Delivery address should be the Town Offices or the Elected Official's home address (e.g. for daily newspaper deliveries).
- Elected Officials should provide an original subscription invoice or renewal notice indicating delivery address of publication.

4. Business Meetings

Eligible Expenses

- Business meals in the interest of the Town of Newmarket for meetings with Town employees, external parties (constituents, business contacts, government officials, or business visitors from out of Town) or employees of Town agencies, boards, commissions or a special purpose body.
- Facility rental.
- Catering order, including coffee, tea, juices, pop, cookies, snacks, light food.
- Venue set-up fees, including audio-visual equipment, flip charts, set-up fees, cleaning charges.
- External facilitator fees.

Ineligible Expenses

- Business meeting expenses of a personal nature.
- Business meeting expenses associated with a meeting with a fellow Elected Official unless the nature of the discussion relates to the official business of the Town and is clearly disclosed.

Conditions

- The expense claim should be supported by original itemized and detailed receipts and/or signed credit card receipts, the full names of all participants attending the meeting, the date of the meeting and the purpose/circumstances of the meeting.

5. Community Expense - Donations to Community Groups

Community groups seeking donations or support should be directed to make their request to Council as a whole and should be referred to an appropriate grant program.

Eligible Expenses

- Individual donations by an Elected Official to support community group efforts in the community (e.g. facility rental charges, school events).

Ineligible Expenses

- Expenses related to the sponsorship of teams or individuals, such as the provision of uniforms or equipment, or on-going financial support.
- Religious organizations are not eligible to directly receive a financial donation/sponsorship under this policy unless it is for a Town community event/fundraiser.

6. Community Expense – Event Tickets

Eligible Expenses

- One (1) ticket per charitable or fund-raising event.
- One (1) participation fee for the Elected Official to participate in charitable or fund-raising events such as golf tournaments or walk-a-thons.
- One (1) ticket per entertainment event such as theatre shows, musical performances or other concerts provided that the event is charitable or fund-raising in nature.

Ineligible Expenses

- Raffle tickets, silent auctions and table prize tickets.

Conditions

- The charitable or fund-raising event should be for a charitable/non-profit organization that provides services to residents in York Region.
- The organization's registration number (charitable or non-profit) should be included on the expense claim.
- For charitable events or dinners and when practicable, event organizers should make out charitable receipts to the Town.
- Elected Officials should provide a copy of one of the following:
 1. Event notice/flyer/e-mail/correspondence requesting the Elected Official's attendance.
 2. Proof of payment when seeking reimbursement.

7. Community Expenses – Gifts and Promotions

The Town's Communications Department is able to provide gifts and promotional items for Elected Officials to present to individuals/groups on behalf of the municipality upon their request. Large requests for gifts and promotional items should be brought to the attention of the Director, Communications to ensure their availability.

Eligible Expenses

- May donate facility space to non-profit community groups for events that are organized by the Elected Official and where a fee for admission is not charged.

Ineligible Expenses

- Promotional items, including but not limited to fridge magnets, souvenir T-shirts, promotional chocolates, glassware, books, golf balls, towels, umbrellas, lapel pins and pens, not provided from the Town's Communication Department.
- Gift baskets/flowers for constituents for special occasions.
- Table prizes for local community groups that are not gifts from the Town's Communication Department.
- Gifts for staff or other employees of the Town, agencies, boards, commissions and special purpose bodies.
- In memoriam gifts for constituents, such as trees and floral tributes.
- Plaques for constituents.
- Awards and scholarships for constituents.

Conditions

- Although the items above are ineligible for purchase by individual Elected Officials, purchases in relation to such items that are representative of the whole of Council may be made as a Corporate expense.

8. Computer Hardware, Software and Accessories

Eligible Expenses

- All standard computer hardware and software required by Elected Officials are provided by the Information Technology (IT) Department and paid for through established IT accounts.

Ineligible Expenses

- Personal computing devices, hardware, software and accessories that are not the Town's corporate standard.
- Personal computing devices, hardware, software and accessories acquired by Elected Officials outside of the Town's procurement processes and procedures.

Conditions

- Elected Officials can choose either a laptop or desktop computer for their term of office. If they choose a laptop, they are able to use it outside of the office and need to return it at the end of their term.
- Accessories will be paid for from the Elected Official's budget.
- Configuration of all devices, including operating systems, software, security and ongoing patching and management will be performed by IT Department staff.
- All corporate data should be stored on the network where it can be effectively managed.
- Data should not be stored on personal computing devices. It is the responsibility of Elected Officials to ensure that corporate data is stored in the appropriate network location.
- IT support provided to Elected Officials will be restricted to Town owned technology and will be provided only at Town offices/facilities.
- Procurement and provision of all computing devices, software, accessories and peripherals for Town use will be done by IT staff. All devices provided will meet current Corporate Standards.
- Any devices not provided by the IT Department will not be permitted to be used on the Town Network and/or connected to other Town resources.

9. Corporate Expenses

- Eligible expenses under this category that are of relevance to the role/duties of the Elected Officials may include but are not limited to:
 - Attendance at AMO and FCM conferences.
 - Elected Official attendance on a trade mission or a research trip as approved by Council, limited to two Members of Council for out of province trade missions.
 - Elected Official attendance at Board related functions should be approved by Town Council. (i.e. separate from Board appointments approved by Council)
 - Hospitality or entertainment expenses may be incurred by Elected Officials providing that the expenses are reasonable and were incurred as a result of conducting Town business. In order to be eligible to be charged to a Corporate Account, the function/event should be approved by Town Council in advance of the function/event.
- Expenses under this category are charged to a corporate account with the associated budget included as part of Town's annual budget process.

10. Memberships

Ineligible Expenses

- Retail memberships.(e.g. Costco)
- Award programs. (e.g. credit card annual fees)
- Personal health or recreational memberships.

Conditions

- Elected Officials should identify how a membership is relevant to Town business when the business reason is not evident.
- Elected Officials are permitted to utilize the group discounts associated with fitness centre access as a result of the Town's health and wellness programs. Questions relating to health and wellness programming and access to such programs should be directed to the Director, Human Resources.
- Elected Officials should be aware that the Canada Revenue Agency may deem some memberships as a taxable benefit to be included on their T4's.

11. Office Accommodation and Office Furniture Standards

Elected Officials are provided with office space at the Municipal Offices. These offices are furnished and equipped with furniture that is based upon the Town's standard as supplied by the Town's vendor.

At the beginning of each term, office furniture needs for Elected Officials will be reviewed and offices will be equipped accordingly as funding permits.

Eligible Expenses

- Office plants.

Ineligible Expenses

- Any costs related to home offices.
- Non-standard office supports (dedicated internet lines, cable etc.)

12. Photographic Supplies and Services

Ineligible Expenses

- Photographic supplies and services for personal use.

Conditions

- Eligible expenses should be for Town business.
- Elected Officials should identify how the photographic supplies and services are relevant to Town business.
- Elected Officials shall not use photographs or materials that were taken with Town resources or by Town staff for election related purposes.

13. Stationery and Office Supplies

Eligible Expenses

- Personalized and customized envelopes, letterhead and business cards (e.g. with custom branding and/or custom photographs), but not after June 30 in an election year.

Ineligible Expenses

- Stationery and office supplies for personal use.

Conditions

- Elected Officials should use the Town's retained vendor of service for the purchase of stationery, office supplies and office furniture, where applicable.
- All stationery and office supplies should comply with the Town's Brand Guidelines.
- Use of the Town logo should be approved by the Communications Department

14. Transportation – Highway Tolls

Eligible Expenses

- Highway toll charges for business trips and business meetings.

Ineligible Expense

- Highway tolls related to travel between home and the normal work location. For Elected Officials, the Town's Municipal Offices are considered their normal work location.

Conditions

- Reimbursement will be limited to the trip toll charges and service fees associated with the trip and will exclude any amounts related to the purchase of a transponder or service fees associated therewith.
- Claims for reimbursement should be accompanied by the signed and dated toll billing statement showing the vehicle plate number and confirmation of the business-related purpose of the trip.

15. Transportation – Mileage and Parking

Elected Officials who are not provided with a corporate vehicle receive a monthly transportation allowance. This allowance level reflects the key cost elements of owning and operating an automobile, such as depreciation, financing, insurance, maintenance, fuel costs, and mileage. Elected Officials receiving a monthly transportation allowance will not be eligible to claim any mileage reimbursements for regular business.

Eligible Expenses

- On street or private/public parking lot fees incurred while conducting Town business.

Ineligible Expenses

- Mileage reimbursements for regular business due to provision of a monthly transportation allowance. In this context, regular business applies only to travel within the Town's boundaries.
- Personal vehicle maintenance and repair costs.
- Vehicle licensing fees.
- Traffic and parking fines.
- Tow and impound fees.
- Car-wash fees.
- Fuel.

Conditions

- All parking expenses should be supported by original detailed receipts and/or signed credit card receipts along with the purpose/circumstances of Town business for which parking fees were incurred.
- The monthly transportation allowance level is reviewed annually as part of the Town's budget process.

16. Transportation – Taxi Fares

Eligible Expenses

- Taxi fares for matters of Town business and in situations where transportation is required locally, for airport service or where private vehicles are unavailable.

Ineligible Expense

- Taxi fares between home and the normal work location. For Elected Officials, the Town's Municipal Offices are considered their normal work location.

Conditions

- Elected Officials should identify the business purpose for the trip (e.g. business meeting, constituent meeting, ward visits, special event).
- All taxi fare expenses should be supported by original detailed receipts including a notation specifying the point of origin and the destination. Credit card receipts and statements will be accepted.

17. Transportation – Public Transit

Eligible Expenses

- Public transit fees incurred while conducting Town business.

Ineligible Expenses

- Monthly YRT/Viva transit passes (due to provision of monthly mileage allowance – unless an Elected Official chooses to forego their monthly transportation allowance)

Conditions

- Train, subway or bus transit receipts are required along with an identification of the business purpose for the trip. Receipts should be supported by notation specifying the point of origin and the destination.

18. Travel, Conferences, Seminars and Business Trips

Eligible Expense

- Conference and seminar registration.
- Transportation (air, train or bus).
- Ground transportation (between home and the terminal and between the terminal and a hotel or conference facility).
- Hotel
- Taxi fare expenses related to conference/seminar functions or meetings.
- Business meeting expenses. (as noted in Section 5)
- Trip cancellation insurance.
- Business telephone calls.

- Business faxes.
- Business computer and internet charges.
- Vehicle rental.
- Parking.

Ineligible Expenses

- Medical/hospital treatments beyond Town benefit guidelines and coverage.
- Costs associated with purchase of luggage or clothing.
- Costs associated with lost luggage or misplaced belongings.
- Sightseeing expenses.
- In-suite services including movies and bar services.
- Alcoholic beverages
- Personal expenditures (e.g. travel costs for a spouse)

Conditions

- Travel, conference, seminar and business trips should be related to the business of the Town.
- All travel, conference, seminar and business trip expenses should be supported by original itemized and detailed receipts and/or signed credit card receipts.
- Itineraries outlining travel dates and transportation bookings should be submitted.
- Original hotel invoices itemizing room costs and other incidentals should be submitted.
- Conference or seminar registration expenses should be supported by a copy of the conference or seminar brochure confirming the cost and conference/seminar dates.
- Air and train travel will be covered/reimbursed for economy class fare. Where possible, flights and/or train travel should be arranged in advance to take advantage of travel discounts. Air and train fare receipts should be included with the travel claim unless supported by a cheque requisition in advance of travel.
- Rental vehicles will be permitted only in those circumstances where shuttle bus service to the conference or seminar is not provided. Where possible, economy or compact cars should be rented. Collision damage coverage should be secured.
- Use of toll highways, parking, public transit or taxis while attending conferences/seminars/business trips is subject to the conditions outlined in the related sections of these guidelines.
- Hotel rates should be the lowest or government rate category available.

Per Diem Meal Conditions

- Meal allowances are provided for conference, seminar and business trips and are to be claimed as actual expenses based on receipts.

- Meal allowances may not be claimed where meals are provided on a travel carrier or as part of a business activity such as a conference dinner.
- To qualify for per diem meal allowances, overnight stay is required.
- Travel the day before or the day after a conference/seminar/ business trip does qualify for the per diem meal allowance.
- Original itemized receipts should be retained and submitted as part of the travel claim.
- Costs over the maximums listed below will be the responsibility of the Elected Official:

Breakfast	\$10.00 maximum
Lunch	\$20.00 maximum
Dinner	\$30.00 maximum
Sub-total	\$60.00/day
Incidentals	\$15.00/day
TOTAL	\$75.00/day

- When requiring and claiming all three meals, Members of Council are permitted to exceed the maximum amount on any one meal, however the total for the day may not exceed \$75.00, inclusive of taxes, tips and incidentals.

19. Travel Advances

- A travel advance may be requested for up to the amount of the estimated costs anticipated to be paid by the attendee. Elected Officials are required to repay advances not required.

20. Wireless Products and Services

To facilitate off-site communications and access to email and scheduling/calendar planning, wireless devices and services required by Elected Officials are provided by the IT Department and paid for through established IT accounts. This is standard Town-owned equipment.

Elected Officials may choose not to be provided with a Town-owned mobile device and receive instead a communications allowance to purchase and maintain their own equipment.

Ineligible Expenses

- Personal long-distance calls
- Pay-per-use calls
- Personal messaging/downloads

Conditions

- The specific model of device will be determined and provisioned by the IT Department in accordance with corporate standards.
- The Town is required to retain all records of wireless device invoices, pursuant to corporate retention policies and schedules. In accordance with the *Municipal Freedom of Information and Protection of Privacy Act*, the Town may be required to disclose any records within the possession of the corporation concerning the usage of mobile assets by individual users.
- The IT Department is responsible for setting all standards associated with wireless devices.
- The IT Department will provide devices and services in accordance with corporate standards and budget accordingly. Additional features/services should be requested and approved by the Commissioner, Corporate Services.
- Wireless devices and accessories are the property of the Town, and therefore are to be surrendered upon the request of the Commissioner, Corporate Services, at any time.
- The IT Department will issue standard device accessories that are sufficient to aid the Elected Official in carrying out their duties.
- The IT Department may also purchase and provide additional non-standard accessories for, and on behalf of, an Elected Official where deemed necessary. Non-standard accessories may include:
 - Extra chargers.
 - Bluetooth wireless headsets.
 - Media cards.
- Corporate issued wireless devices are for official Town business only. However, for the ease of administration and the practicality of not having to carry multiple devices, it is acknowledged that certain circumstances may exist resulting in minor incidental personal usage. Elected Officials may be required to reimburse the Town for these personal usage costs. Some examples of personal usage costs are long distance calls, roaming long distance calls, roaming data usage, roaming usage, directory assistance charges, and text messaging charges.
- The communications allowance level is reviewed annually as part of the Town's budget process.
- Elected Officials who travel outside of the Province of Ontario should arrange with the IT department the appropriate wireless package so as to reduce roaming charges.