

# **Council Expense Reporting**

**Special General Committee Meeting**

**(Council Workshop)**

**September 5, 2012**

# Council Expense Reporting

## Agenda

1. Purpose
2. Background
3. Details of Review
4. Observations
5. Recommendations
6. Next Steps

# 1. Purpose

1. To compare Markham's Council expense reporting to other GTA municipalities
2. To obtain direction on the frequency, detail and ease of access of future Council Expense Reports.

## 2. Background

The Municipal Act Section 284 requires municipalities to provide an itemized statement of remuneration and expenses paid to each member of Council on an annual basis.

Staff submitted the report to Committee at the meeting held on March 19, 2012

Staff were directed “to examine the reporting of remuneration and expenses of other comparable GTA municipalities including the level of detail reported out and a comparison of allowances for Members of Council between Markham and other comparable GTA municipalities”

### 3. Details of Review

Staff conducted a review of the reporting practices of Council expenses with GTA municipalities relating to:

1. The extent of details provided in the annual reporting to Council as legislated by the Municipal Act
- 2 a) Any other reporting including frequency of reporting
- 2 b) Any additional reporting of expenses on the internet

Note: The comparison of allowances for Members of Council between Markham and other comparable GTA municipalities will be addressed at a future Workshop

### 3. Details of Review

The municipalities that were reviewed included:

- |                |                  |
|----------------|------------------|
| 1. Oakville    | 5. Newmarket     |
| 2. Brampton    | 6. Burlington    |
| 3. Mississauga | 7. Richmond Hill |
| 4. Vaughan     | 8. Toronto       |

Refer to Exhibit A for details of review and comparison of reporting

## 4. Observations

### 1) Extent of Details Provided in the Annual Reporting to Council

- Oakville, Vaughan, Newmarket and Burlington report expenses broken down into 3 categories
- Mississauga reports expenses under 4 categories
- Richmond Hill reports expenses under 5 categories
- Markham & Brampton report expenses under 8 categories
- Toronto reports expenses under 13 categories

**Of the Municipalities surveyed:  
Markham provides the second most detailed breakdown of expenses by category**

Refer to Exhibit A for details of review and comparison of reporting

## 4. Observations

### 2a) Any other reporting including frequency of reporting

- Markham, Brampton, Mississauga, Vaughan and Richmond Hill provide monthly reporting to Councillors
- In addition, Markham and Vaughan provide a copy of the monthly report to the Clerk's department which is available to the public, if requested

**Of the Municipalities surveyed:  
Only Markham and Vaughan provide monthly reporting to Clerks**

## 4. Observations

### 2b) Any additional reporting of expenses on the internet

- Brampton, Mississauga, Vaughan, Newmarket, Richmond Hill and Toronto post expenses quarterly
- Burlington posts expenses semi-annually
- Oakville & Markham post expenses annually

**Of the Municipalities surveyed:**

**Two thirds of the Municipalities post Council expenses quarterly on the Internet**

## 4. Observations

### 2b) Any additional reporting of expenses on the internet - Con't

- The next few slides are examples of Council expense reports from Burlington, Mississauga, Newmarket and Vaughan which are posted on the Internet

#### **General Observations:**

- The details included on each report vary
- The format of each report is similar (expenses are grouped by account with transaction details)
- The frequency that each report is posted on the Internet is either quarterly, semi-annually or annually

# Burlington (posted semi-annually on Internet)

Summary of Expenditures for all Members of Council

	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Mayor
Description	Craven	Meed Ward	Taylor	Dennison	Sharman	Lancaster	Goldring
Professional Development and memberships	\$72	\$111	\$334	\$86	\$828	\$978	\$254
Books and Subscriptions	\$0	\$51	\$0	\$44	\$530	\$7	\$0
Newsletters and Mailings	\$19	\$342	\$0	\$625	\$0	\$0	\$0
Meeting Expenses	\$774	\$226	\$668	\$0	\$1,089	\$711	\$328
Gifts in Kind, Promotion, Souvenirs and promotional supplies, General Office, Advertising, furniture	\$2,065	\$3,093	\$2,338	\$1,502	\$3,578	\$1,158	\$3,527
Special Projects, Professional and Consulting Services, Other external services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing and Reproduction, Colour Copies	\$240	\$170	\$3	\$28	\$160	\$619	\$100
Postage, Courier Service	\$198	\$0	\$0	\$0	\$0	\$0	\$0
Cell Phone	\$824	\$1,560	\$678	\$1,820	\$683	\$797	\$1,123
Mileage, Travel- City Business	\$152	\$0	\$1,136	\$1,619	\$0	\$670	\$2,004
Hospitality, Funds to attend community and charitable events, General Entertainment	\$1,023	\$0	\$1,177	\$2,025	\$665	\$512	\$278
Mayor's Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$878
Claims and Awards, Other Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$681
Year End Total	\$5,367	\$5,553	\$6,534	\$7,749	\$7,533	\$5,452	\$9,173
2011 Approved Budget	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$32,000
Variance to Budget	-\$3,633	-\$3,447	-\$2,466	-\$1,251	-\$1,467	-\$3,548	-\$22,827

## General Observation

Expenses reported by individual Councillor in 12 categories

# Mississauga (posted quarterly on the Internet)

## EXPENDITURE DETAIL Mayor and Members of Council January 1, 2012 to June 30, 2012 Ward 1 - 28201

A/C	DESCRIPTION	EXPENSES
715101	MEMBERSHIPS/DUES	
	715101 TOTAL	0.00
715103	CONFERENCES	
	Making Waves conference	MAR 646.85
	715103 TOTAL	646.85
715201	COMMUNICATIONS - NEWSLETTERS	
	715201 TOTAL	0.00
715206	TELEPHONE AND LINE CHARGES	
	Rogers Blackberry - Councilor	JAN 51.49
	Rogers Blackberry - Councilor	FEB 50.90
	Telus iPad - Councilor	70.02
	Rogers Blackberry - Councilor	MAR 293.31
	Rogers Blackberry - Councilor	APR 56.36
	Rogers Blackberry - Councilor	MAY 75.88
	Rogers Blackberry - Councilor	JUN 64.82
	715206 TOTAL	662.78
715222	COMMUNICATIONS	
	Internet - home office	JAN 51.89
	Postage	FEB 0.61
	Internet - home office	51.89
	Postage	MAR 145.27
	Postage	APR 2.56
	Postage	JUN 712.50
	Print requisition 182276 - Lakeview Community letter	369.00
	Print requisition 182280 - Port Credit Community letter	118.00
	Print requisition 182278 - Westacre Pool Community letter	336.00
	Print requisition 182279 - Orchard Heights Community letter	JUN 247.00
	715222 TOTAL	2,034.74
715405	BUILDING RENTAL	
	Room rental - Dufferin Peel District School Board	MAR 219.37
	Room rentals - Community Services	550.01
	Room rental - Port Credit Royal Legion	APR 100.00
	715405 TOTAL	869.38
715526	EQUIPMENT PURCHASES - OFFICE	
	715526 TOTAL	0.00
715531	EQUIPMENT REPAIRS/PARTS	
	715531 TOTAL	0.00

## EXPENDITURE DETAIL Mayor and Members of Council January 1, 2012 to June 30, 2012 Ward 1 - 28201

A/C	DESCRIPTION	EXPENSES
715785	SOUVENIRS	
	Souvenirs	JAN 33.58
	Souvenirs	FEB 116.46
	Souvenirs	MAR 60.48
	Souvenirs	APR 122.11
	Souvenirs	JUN 313.75
	715785 TOTAL	646.38
715810	OFFICE SUPPLIES AND EXPENSES	
	Photocopies	JAN 1.48
	Photocopies	MAR 56.56
	Photocopies	APR 1.04
	Photocopies	MAY 1.08
	Photocopies	JUN 0.04
	715810 TOTAL	60.20
715888	OTHER EXPENSES (SUNDRY)	
	Floral expression - sympathy	MAR 162.82
	Fundraiser - Mississauga Waterfront festival, 1 ticket	APR 125.00
	715888 TOTAL	287.82

### WARD 1 SUMMARY OF EXPENSES

YTD ACTUALS:	5,208.15
2012 BUDGET:	26,800.00
YTD BALANCE:	21,591.85

## General Observation

Expenses reported by individual Councillor grouped in 11 categories with transaction details and monthly sub-totals

# Newmarket (posted quarterly on the Internet)

## 2012 PAYMENTS TO ELECTED AND APPOINTED OFFICIALS

### ANALYSIS OF EXPENSES TO MEMBERS OF COUNCIL

			AMOUNT
1	Ministry of Finance-Vehicle License Fee		\$ 84.00
2	York Regional Police	Police Appreciation Night	\$ 150.00
3	Visual and Performing Arts	Subscription Tickets-Young Artists Showcas	\$ 86.00
4	Southlake Regional Health	Mardi Gras Ticket	\$ 150.00
5	Community Living	Community Tribute Dinner Mar 21/12	\$ 125.00
6	Abuse Program of York Region	YRAP Gala Apr 14/12	\$ 150.00
7	Visa	Fuel and car washes	\$ 695.68
8	Visa	Vehicle maintenance	\$ 239.01
9	Visa	407 ETR toll charges	\$ 11.60
10	Fed of Cdn Municipalities	2012 FCM conference	\$ 231.34
11	2012 Arts Gala	Tickets	\$ 250.00
12	Trinity UCW	Annual Dinner	\$ 55.00
13	TLC Pregnancy Centre	Annual Fundraiser	\$ 60.00
14	Newmarket Chamber of Commerce	N6 Conference 'Business & Bandwidth'	\$ 254.40
TOTAL			\$ 2,542.03
2012 Budget Allocation			\$ 12,000.00
% spent			21.18%
Expenses for Regional Council representation paid by the Region of York:			
			\$ -
			\$ -

### General Observation

Expenses reported by individual Councillor and are not grouped

This report includes individual transaction details

# Vaughan (posted annually on the Internet)

## City of Vaughan Council Expenditure Report For the Period ending Mar 31, 2012

Department Description	Budget 2012	Budget YTD March 2012	Actual YTD March 2012	Budget Remain (\$)	YTD Variance (\$)	YTD Variance (%)	Prior Actual March 2011
City Council							
010005 - Reg. Councillor Di Biase							
Expenditures							
7015 - Part Time	41,746	9,642.00	9,206.40	32,540	436	4.5 %	6,559
7017 - Benefits	18,580	4,644.00	4,645.29	13,935	-1	0.0 %	4,458
7018 - Benefits - Part time	4,049	936.00	893.02	3,156	43	4.6 %	636
7030 - Council Remuneration	72,216	18,054.00	18,054.00	54,162	0	0.0 %	18,054
7031 - Incidental Exp. & Allow.	0	0.00	0.00	0	0		0
7100 - Mileage / Car Allowance	9,216	2,304.00	2,304.00	6,912	0	0.0 %	2,304
7103 - 407-ETR Toll Charges	0	0.00	0.00	0	0		0
7105 - Memberships/Dues/Fees	0	0.00	0.00	0	0		0
7110 - 01 - General Dept. Meals	400	0.00	0.00	400	0		51
7112 - 01 - Airfare Charges	0	0.00	0.00	0	0		0
7112 - 02 - Accommodations	0	0.00	0.00	0	0		0
7112 - 03 - Meals	0	0.00	0.00	0	0		0
7112 - 04 - Incidental Charges	0	0.00	0.00	0	0		0
7115 - Training & Development	0	0.00	0.00	0	0		0
7120 - 03 - Hardware Equipment	0	0.00	0.00	0	0		0
7122 - 01 - Cellular Line Charges	2,500	624.00	450.32	2,050	174	27.8 %	246
7122 - 03 - Cellular Hardware Equipment	400	0.00	0.00	400	0		0
7125 - Subscriptions/Publications	200	0.00	0.00	200	0		0
7126 - Newsletters & Mailings	2,000	0.00	0.00	2,000	0		0
7130 - Seminars & Workshops	500	250.00	101.76	398	148	59.3 %	0
7135 - Advertising	2,000	500.00	400.00	1,600	100	20.0 %	0
7150 - Community Gifts & Promotions	500	0.00	175.00	325	-175		0
7151 - Community Hosting Events	1,000	0.00	0.00	1,000	0		0
7200 - Office Supplies	1,000	250.00	0.00	1,000	250	100.0 %	450
7201 - Conferences	0	0.00	0.00	0	0		0
7205 - 01 - Central Computer Supplies	0	0.00	0.00	0	0		0
7205 - 02 - Dept. Computer Supplies	1,700	0.00	0.00	1,700	0		0
7210 - Office Equip. & Furniture	2,000	500.00	0.00	2,000	500	100.0 %	0
7211 - 01 - Computer Hardware	588	588.00	0.00	588	588	100.0 %	97
7211 - 02 - Computer Software	0	0.00	0.00	0	0		0
7220 - 01 - Copier/Fax Lease Charges	0	0.00	0.00	0	0		0
7220 - 03 - Copier/Fax Supplies	200	51.00	49.63	150	1	2.7 %	39
7221 - Corporate Promotions	300	0.00	0.00	300	0		0
7222 - 01 - Printing - Internal	500	0.00	0.00	500	0		0
7222 - 02 - Printing - External	1,500	0.00	0.00	1,500	0		0
7225 - 02 - Council Postage	500	126.00	87.82	412	38	30.3 %	69
7227 - Community Event Tickets	2,500	1,000.00	980.00	1,520	20	2.0 %	215
7630 - Wireless/Internet Commun.	1,000	249.00	86.07	914	163	65.4 %	0

## General Observation

Two page document reported by individual Councillor

First page is a summary of expenses by account number comparing actuals vs. budget with variances and prior year actuals

# Vaughan (posted annually on the Internet)

## City of Vaughan Detailed Council Expenditure Transaction Report For the Period Ending Mar 31, 2012

<u>Concatenation Obj Acct</u>	<u>Business Unit</u>	<u>Business Unit Descr</u>	<u>GL Date</u>	<u>Amount</u>	<u>Explanation</u>	<u>Explanation -Remark-</u>	<u>Invoice Number</u>
	010005	Reg. Councillor Di Base	3/15/2012	756.00	Actual Burden Journal Entries		
	010005	Reg. Councillor Di Base	3/15/2012	756.00	Actual Burden Journal Entries		
				<b>2,304.00</b>			
7122 - 01 - Cellular Line Charges							
	010005	Reg. Councillor Di Base	1/31/2012	58.12	Bell Mobility (Mayor & Council	Roaming- MCB-Jan/12	516437134/01/12
	010005	Reg. Councillor Di Base	1/31/2012	71.80	Bell Mobility (Mayor & Council	BB-AP-Jan/12	516437134/01/12
	010005	Reg. Councillor Di Base	2/21/2012	58.78	Bell Mobility (Mayor & Council	Roaming-MCB-Feb/12	516437134/02/12
	010005	Reg. Councillor Di Base	2/21/2012	129.56	Bell Mobility (Mayor & Council	BB-AP-Feb/12	516437134/02/12
	010005	Reg. Councillor Di Base	3/26/2012	96.16	Bell Mobility (Mayor & Council	BB-MCB-Mar/12	516437134/03/12
	010005	Reg. Councillor Di Base	3/26/2012	65.90	Bell Mobility (Mayor & Council	BB-AP-Mar/12	516437134/03/12
				<b>450.32</b>			
7130 - - Seminars & Workshops							
	010005	Reg. Councillor Di Base	1/31/2012	101.76	812/207 Vgn Chamber of Commec	Mayor's Luncheon Jan 25/12	
				<b>101.76</b>			
7135 - - Advertising							
	010005	Reg. Councillor Di Base	1/24/2012	175.00	St. Margaret Mary R.C. Church	dinner & advertisement 2 ticket	011912
	010005	Reg. Councillor Di Base	2/13/2012	150.00	Vaughan in Motion	advertisement	020612
	010005	Reg. Councillor Di Base	3/06/2012	75.00	Philippine Heritage Band	Advertising & 2 tickets to PHB	031212MD
				<b>400.00</b>			
7150 - - Community Gifts & Promotions							
	010005	Reg. Councillor Di Base	3/30/2012	175.00	812/619 ETD PROMO ITEMS	MAR 27/12 100 PIN - CREST	
				<b>175.00</b>			
7200 - - Office Supplies							
	010005	Reg. Councillor Di Base	1/19/2012	-453.86	Corporate Express	supplies	291584245
	010005	Reg. Councillor Di Base	1/1/2012	563.86	cy11-55	to adj for invoice paid twice	
				<b>0.00</b>			
7220 - 03 - Copier/Fax Supplies							
	010005	Reg. Councillor Di Base	1/12/2012	13.96	jx12-81	January 2012 copier usage chg	
	010005	Reg. Councillor Di Base	2/29/2012	17.06	jx12-158	Febr 2012 copier usage	
	010005	Reg. Councillor Di Base	3/12/2012	18.61	jx12-234	March 2012 Copier usage Chang	
				<b>49.63</b>			
7225 - 02 - Council Postage							
	010005	Reg. Councillor Di Base	1/12/2012	1.81	jx12-81	January 2012 Mailroom Postage	
	010005	Reg. Councillor Di Base	2/29/2012	64.66	jx12-158	Febr 2012 mailroom postage	
	010005	Reg. Councillor Di Base	3/12/2012	21.35	jx12-234	mARCH 2012 mailroom postage	
				<b>87.82</b>			
7227 - - Community Event Tickets							
	010005	Reg. Councillor Di Base	1/24/2012	170.00	St. Margaret Mary R.C. Church	dinner & advertisement 2 ticket	011912
	010005	Reg. Councillor Di Base	1/24/2012	160.00	Sisterhood Charity Group for	2 tickets dinner dance	011912
	010005	Reg. Councillor Di Base	1/27/2012	113.00	Vaughan Chamber of Commerce	2 tickets mayor's luncheon	012312
	010005	Reg. Councillor Di Base	2/13/2012	250.00	Vaughan in Motion	2 tickets	020612
	010005	Reg. Councillor Di Base	2/13/2012	300.00	Shining Through Centre for Chi	2 tickets to gala	020612
	010005	Reg. Councillor Di Base	1/31/2012	-113.00	812/207 Vgn Chamber of Commec	Transfer to 010005 7130	
	010005	Reg. Councillor Di Base	3/13/2012	-160.00	Sisterhood Charity Group for	2 tickets dinner dance	011912
	010005	Reg. Councillor Di Base	3/19/2012	70.00	Vaughan Cares	Fundraising dinner	030312
	010005	Reg. Councillor Di Base	3/06/2012	40.00	Philippine Heritage Band	Advertising & 2 tickets to PHB	031212MD
	010005	Reg. Councillor Di Base	3/06/2012	150.00	Plan B Promotions Inc	2 Tickets Chocolate Ball in Sup	CB12100
				<b>989.00</b>			

## General Observation

Second page of the report has the transaction details for each account.

(Report appears to be a direct printout from the general ledger)

## 4. Observations

### Markham's Current Annual Report



**TOWN OF MARKHAM**  
**SUMMARY OF REMUNERATION AND EXPENSES FOR MAYOR AND COUNCIL**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

	Mayor	Regional Councillors				Ward Councillors								
	Frank Scarpitti	Jack Heath	Jim Jones	Gordon Landon	Joe Li	Valerie Burke	Howard Shore	Don Hamilton	Carolina Moretti	Colin Campbell	Alan Ho	Logan Kanapathi	Alex Chiu	Total
	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
<b>Councillors' Salaries &amp; Benefits</b>														
Salaries	122,345	76,034	69,121	69,121	69,121	69,121	69,121	69,121	69,121	69,121	69,121	69,121	69,121	958,720
Benefits	30,892	19,199	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453	17,453	242,074
Car Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Salaries &amp; Benefits</b>	<b>153,237</b>	<b>95,233</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>86,574</b>	<b>1,200,794</b>
<b>Discretionary Expenses</b>														
Mileage/ Gasoline	6,138	1,936	2,215	2,350	-	462	1,257	-	1,687	1,323	36	165	4,856	22,425
Meetings	3,599	1,034	3,051	1,044	-	286	791	95	1,394	161	-	1,388	683	13,526
Training/Seminars/Conferences	-	324	-	-	-	-	-	-	92	-	-	-	-	416
Car Lease	12,883	-	-	-	-	-	-	-	-	-	-	-	-	12,883
Membership Fees/Subscriptions	1,031	227	1,234	1,433	5	5	812	24	5	49	5	28	462	5,320
Promotion and Advertising	-	1,997	-	1,108	-	439	2,919	6,281	3,082	2,813	6,072	4,913	499	30,123
Printing and Office Supplies	-	-	-	-	-	-	161	68	-	227	316	6	-	778
<b>Sub Total - Discretionary Expenses</b>	<b>23,651</b>	<b>5,518</b>	<b>6,500</b>	<b>5,935</b>	<b>5</b>	<b>1,192</b>	<b>5,940</b>	<b>6,468</b>	<b>6,260</b>	<b>4,573</b>	<b>6,429</b>	<b>6,500</b>	<b>6,500</b>	<b>85,471</b>
<b>Grand Total</b>	<b>176,888</b>	<b>100,751</b>	<b>93,074</b>	<b>92,509</b>	<b>86,579</b>	<b>87,766</b>	<b>92,514</b>	<b>93,042</b>	<b>92,834</b>	<b>91,147</b>	<b>93,003</b>	<b>93,074</b>	<b>93,074</b>	<b>1,286,265</b>
<b>Council Directed Expenses (Non - Discretionary)</b>														
Training/Seminars/Conferences	4,911	3,777	-	4,960	-	95	1,649	25	6,579	95	3,511	3,532	7,263	36,397
<b>Total - Council Directed Expenses</b>	<b>4,911</b>	<b>3,777</b>	<b>-</b>	<b>4,960</b>	<b>-</b>	<b>95</b>	<b>1,649</b>	<b>25</b>	<b>6,579</b>	<b>95</b>	<b>3,511</b>	<b>3,532</b>	<b>7,263</b>	<b>36,397</b>
<b>Grand Total</b>	<b>181,799</b>	<b>104,528</b>	<b>93,074</b>	<b>97,469</b>	<b>86,579</b>	<b>87,861</b>	<b>94,163</b>	<b>93,067</b>	<b>99,413</b>	<b>91,242</b>	<b>96,514</b>	<b>96,606</b>	<b>100,337</b>	<b>1,322,662</b>

## 5. Recommendations

1. **Annual expense report to Council as legislated by the Municipal Act**  
**Recommendation: report will remain the same**
2. **Monthly expense reporting to Councillors**  
**Recommendation: report will remain the same and emailed to Councillors for review**
3. **Reporting on the Internet**  
**Recommendations:**
  - Web access to be improved  
Create a link to existing annual Council expense report  
(currently only available by searching Council minutes)
  - Post current monthly Council expense report
  - Post a new quarterly Council expense report with more details, as shown on slide 18

**Recommendations align with the majority of the municipalities reviewed**

# Proposed Additional Report (Exhibit B)

CITY OF MARKHAM	
QUARTERLY SUMMARY OF REMUNERATION AND EXPENSES FOR MAYOR AND COUNCIL	
FOR THE PERIOD JANUARY 1 TO December 31, 2012	
	Councillor's Name
	\$
<b>Councillors' Salaries &amp; Benefits</b>	
Salaries	69,121
Benefits	17,453
Car Allowance	
<b>Sub Total - Salaries &amp; Benefits</b>	<b>86,574</b>
<b>Discretionary Expenses</b>	
<b>Mileage/Gasoline</b>	
50kms Apr 12/12	26
62kms May 12/12	32
105kms Sept 15/12	55
68kms Nov 12/12	35
	148
<b>Meetings</b>	
Feb 19/12 XYZ Restaurant	52
Mar 16/12 ABC Restaurant	32
Apr 12/12 XYZ Restaurant	45
Apr12/12 Parking	10
	139
<b>Training/Seminars/Conferences</b>	
Apr 2-4/12 XYZ Conference	300
Apr 2-4/12 XYZ HOTEL	350
Apr 4/12 ABC Restaurant	45
	695
<b>Membership Fees/Subscriptions</b>	
Feb 5/12 XYZ Magazine	50
	50
<b>Promotion and Advertising</b>	
Oct 5/12 ABC Newspaper Ad	250
	250
<b>Printing and Office Supplies</b>	
Apr /12 XYZ Print Shop	10
	10
<b>Sub Total - Discretionary Expenses</b>	<b>1,292</b>
<b>Grand Total</b>	<b>87,866</b>
<b>Council Directed Expenses (Non - Discretionary)</b>	
<b>Training/Seminars/Conferences</b>	
Aug 21-24/11 AMO Conference	600
Aug 21-24/11 AMO HOTEL	500
<b>Total - Council Directed Expenses</b>	<b>1,100</b>
<b>Grand Total</b>	<b>88,966</b>

## 6. Next Steps

1. Report in November 2012 to Committee with recommendations from Staff based on feedback/direction from the Council Workshop that will balance legislated requirements with fiscal prudence, transparency and associated administrative costs
2. In February 2013, a workshop will be held to compare allowances for members of Council between Markham and other comparable GTA municipalities

# Questions

# Details of Review

	Markham	Oakville	Vaughan
<b>Reporting to Council - Annual Legislated</b>	Both Discretionary and Council Directed Expenses. Discretionary expenses are broken down into 8 Categories: Salaries & Benefits, Mileage/Gasoline, Meetings, Training/Seminars & Conferences, Car Lease (Mayor), Membership Fees & Subscriptions, Promotion & Advertising and Printing & Office Supplies. Council Directed Expenses include Training, seminars & Conferences	Breakdown of expenses into 3 categories : Salaries & Benefits, Vehicle Allowance & Insurance and Community Outreach & Professional Development	Breakdown of expenses into 3 categories : Remuneration & Benefits, Expenses and Other Charges (incurred by City departments)
<b>Additional Reporting Other than above</b>	Monthly statement of expenses circulated to Councillors for their review. The report includes both discretionary expenses and non discretionary expenses ( seminars and conferences, FCM/AMO etc). A copy of the report is provided to Clerks.	Expenses report circulated to members of Council each quarter for their review. Annual report to Council	Monthly expenses report circulated to Councillors for review and copy of the report given to Clerks dept.
<b>Reporting on the Internet</b>	No additional reporting other than council report	No additional reporting other than council report	Expenses report updated quarterly and posted. Transaction details of individual expense category from the financial system posted

# Details of Review

	Newmarket	Burlington	Mississauga
<b>Reporting to Council - Annual Legislated</b>	Breakdown of expenses into 3 categories : Remuneration & Benefits, Auto Allowance and Other Expenses	Breakdown of expenses into 3 categories : Salaries & Benefits, Conferences and Mileage & Other Expenses	Breakdown of expenses into 4 categories : Salaries & Benefits, Car Allowance, News Letters and Constituency Expenses
<b>Additional Reporting Other than above</b>	Quarterly expenses report posted on the internet	Expenses report updated half yearly on the internet (June & Dec)	Monthly reporting to Councillors for review. New policy approved recently to provide individual details of expenses (without receipts) posted on the internet quarterly effective 1st qtr 2012
<b>Reporting on the Internet</b>	Detailed itemized listing of Other Expenses posted (without receipts)	Details of expenses broken down into 12 categories (Mileage, Books & Subscriptions, Printing, Postage etc) with variance to Budget posted semi-annually.	Individual details of Constituency Expenses broken down by category (Memberships, Conference, Seminars etc) posted (without receipts)

# Details of Review

	<b>Richmond Hill</b>	<b>Brampton</b>	<b>Toronto</b>
<b>Reporting to Council - Annual Legislated</b>	Breakdown of expenses into 5 categories : Salaries & Benefits, Automobile, Constituency, Conferences and Other Expenses	Break down of expenses into 8 Categories: Salaries & benefits, Car Allowance/expense, FCM/AMO, Professional & Business Development, Business Office Expenses, Community Development & Sponsorship and Telephone & Cellular	Breakdown of expenses into 13 categories : Remuneration & Benefits paid by City, Remuneration & Benefits paid by Special Purpose & external Bodies, Office Supplies, Transportation & Parking, Communication, Telecom, Business Meetings, Advertising, Professional Services, Conferences, Constituency Office Expenses, City Hall/ Civic Centre rent, Other expenses
<b>Additional Reporting Other than above</b>	Monthly expense report are distributed to Council members for review	Monthly expenses report are distributed to Council members for review. Quarterly updates on the internet	Itemized details of expenses are posted and updated quarterly
<b>Reporting on the Internet</b>	No additional reporting other than council report in 2011. Effective June 2012 quarterly reports were posted on the internet as per Council approval in April 2012	Expense reported for the period beginning the term of Council is updated quarterly and posted. This report provides total expenses incurred on Seminars & Conferences, Business Office Expenses, Community Development & Sponsorship and Telephone & Cellular	Detailed office expense records are updated online four times a year (beginning in 2008). On the detailed expense report site information by Councillor Name, ward and category (travel, postage, equipment, etc) is available. The site provides the total spent up to the previous quarter (year-to-date information) as well as copies of invoices

Reporting of Council Expenses									Exhibit A
	Markham	Oakville	Vaughan	Newmarket	Burlington	Mississauga	Richmond Hill	Brampton	Toronto
Reporting to Council - Annual Legislated	Both Discretionary and Council Directed Expenses. Discretionary expenses are broken down into 8 Categories: Salaries & Benefits, Mileage/Gasoline, Meetings, Training/Seminars & Conferences, Car Lease (Mayor), Membership Fees & Subscriptions, Promotion & Advertising and Printing & Office Supplies. Council Directed Expenses include Training, seminars & Conferences	Breakdown of expenses into 3 categories : Salaries & Benefits, Vehicle Allowance & Insurance and Community Outreach & Professional Development	Breakdown of expenses into 3 categories : Remuneration & Benefits, Expenses and Other Charges (incurred by City departments)	Breakdown of expenses into 3 categories : Remuneration & Benefits, Auto Allowance and Other Expenses	Breakdown of expenses into 3 categories : Salaries & Benefits, Conferences and Mileage & Other Expenses	Breakdown of expenses into 4 categories : Salaries & Benefits, Car Allowance, News Letters and Constituency Expenses	Breakdown of expenses into 5 categories : Salaries & Benefits, Automobile, Constituency, Conferences and Other Expenses	Break down of expenses into 8 Categories: Salaries & benefits, Car Allowance/expense, FCM/AMO, Professional & Business Development, Business Office Expenses, Community Development & Sponsorship and Telephone & Cellular	Breakdown of expenses into 13 categories : Remuneration & Benefits paid by City, Remuneration & Benefits paid by Special Purpose & external Bodies, Office Supplies, Transportation & Parking, Communication, Telecom, Business Meetings, Advertising, Professional Services, Conferences, Constituency Office Expenses, City Hall/ Civic Centre rent, Other expenses
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Reporting on the Internet	No additional reporting other than council report	No additional reporting other than council report	Expenses report updated quarterly and posted. Transaction details of individual expense category from the financial system posted	Detailed itemized listing of Other Expenses posted (without receipts)	Details of expenses broken down into 12 categories (Mileage, Books & Subscriptions, Printing, Postage etc) with variance to Budget posted semi-annually.	Individual details of Constituency Expenses broken down by category (Memberships, Conference, Seminars etc) posted (without receipts)	No additional reporting other than council report in 2011. Effective June 2012 quarterly reports were posted on the internet as per Council approval in April 2012	Expense reported for the period beginning the term of Council is updated quarterly and posted. This report provides total expenses incurred on Seminars & Conferences, Business Office Expenses, Community Development & Sponsorship and Telephone & Cellular	Detailed office expense records are updated online four times a year (beginning in 2008). On the detailed expense report site information by Councillor Name, ward and category (travel, postage, equipment, etc) is available. The site provides the total spent up to the previous quarter (year-to-date information) as well as copies of invoices

**CITY OF MARKHAM**  
**QUARTERLY SUMMARY OF REMUNERATION AND EXPENSES FOR MAYOR AND COUNCIL**  
**FOR THE PERIOD JANUARY 1 TO December 31, 2012**

		Councillor's Name
		\$
<b>Councillors' Salaries &amp; Benefits</b>		
Salaries		69,121
Benefits		17,453
Car Allowance		
<b>Sub Total - Salaries &amp; Benefits</b>		<b>86,574</b>
Discretionary Expenses		
<b>Mileage/Gasoline</b>		
50kms Apr 12/12		26
62kms May 12/12		32
105kms Sept 15/12		55
68kms Nov 12/12		35
		148
<b>Meetings</b>		
Feb 19/12 XYZ Restaurant		52
Mar 16/12 ABC Restaurant		32
Apr 12/12 XYZ Restaurant		45
Apr12/12 Parking		10
		139
<b>Training/Seminars/Conferences</b>		
Apr 2-4/12 XYZ Conference		300
Apr 2-4/12 XYZ HOTEL		350
Apr 4/12 ABC Restaurant		45
		695
<b>Membership Fees/Subscriptions</b>		
Feb 5/12 XYZ Magazine		50
		50
<b>Promotion and Advertising</b>		
Oct 5/12 ABC Newspaper Ad		250
		250
<b>Printing and Office Supplies</b>		
Apr /12 XYZ Print Shop		10
		10
<b>Sub Total - Discretionary Expenses</b>		<b>1,292</b>
<b>Grand Total</b>		<b>87,866</b>
<b>Council Directed Expenses (Non - Discretionary)</b>		
<b>Training/Seminars/Conferences</b>		
Aug 21-24/11 AMO Conference		600
Aug 21-24/11 AMO HOTEL		500
<b>Total - Council Directed Expenses</b>		<b>1,100</b>
<b>Grand Total</b>		<b>88,966</b>