

COUNCIL EXPENDITURE AND CODE OF CONDUCT REVIEW TASK FORCE SEPTEMBER 21, 2015

COUNCIL EXPENDITURE BUDGETS

Recommendation

The Director of Financial Planning and Analytics recommends:

1. That this report be received

Contribution to Sustainability

Council is responsible for overall governance and policy making, which directly influences the financial and operational sustainability of the municipality. The allocation of expenditure budgets to individual Council offices supports Council in carrying out their responsibilities.

Economic Impact

There is no direct economic impact from this report. Any changes to the Council discretionary expense formula that may be recommended by this Task Force would be considered by the Finance, Administration and Audit Committee as part of the 2016 Budget process.

Communications Plan

Not Applicable

Purpose

The purpose of this report is to provide the Task Force with a summary of the research conducted by staff since the last meeting of the Task Force.

Background - Analysis and Options

At the May 13, 2015 meeting of the Task Force, staff were directed to conduct two surveys:

- A survey of City of Vaughan Councillors' offices to assess the effectiveness of the existing Council budget structure.
- A survey of comparable municipalities to learn about how other municipalities budget for and fund Council related expenses within the municipalities' financial reporting structure.

The surveys were developed jointly by the City Clerk's Office and Financial Planning and Analytics. Surveys were sent on July 29, 2015 and responses were expected by August 19, 2015. A summary of the results will be provided to the Task Force as a communication to this item at or before the September 21 meeting.

Relationship to Vaughan Vision 2020/Strategic Plan

This report is consistent with the strategic goals as set forth in Vaughan Vision 2020/Strategic Plan, particularly 'Ensure Financial Sustainability'.

Regional Implications

This Task Force will be reviewing the local component for the budgets of the Mayor and Local and Regional Councillors. The Regional component of costs incurred by those offices is the responsibility of the Regional Municipality of York.

Conclusion

Staff has provided the Task Force with a summary of the research from the Council Budget Survey (External) and the Council Office Budgets (Internal) to assist them in the review of the Council Discretionary Expense Formula and the Council Office Expenditure Policy.

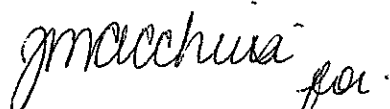
Attachments

1. Internal Survey: Council Office Budgets
2. Council Budget Survey: Comparative Overview

Report prepared by:

Jackie Lee Macchiusi, CPA, CGA
Senior Manager, Corporate Financial Planning and Analysis

Respectfully submitted,

A handwritten signature in black ink, appearing to read "gmacchiusi for", is written over the printed name of Laura Mirabella-Siddall.

Laura Mirabella-Siddall, CPA, CA
Director of Financial Planning and Analytics

Internal Survey: Council Office Budgets

1. Is your global budget (not including permanent salaries for yourself and your CEA) sufficient for your purposes?

☐ Yes

☒ No

2. If not, what goods or services have you foregone in order to meet your budget?

3. What percentage of your discretionary budget is spent on:

	% Budget
a. Mail outs	
b. Town Hall meetings (i.e. consultations; excludes community events)	
c. Community events	
d. Part time labour	
e. Supplies	
f. Travel (including mileage)	
i. Within the City	
ii. Beyond the City's boundaries	
g. Professional Development or Training	
h. Cell/Telecommunication Charges	
i. Other Technology	
j. Entertainment	
k. Other (please specify)	
Total	

4. Please estimate the proportion of time you spend as a Member of Council on:

	% Time
a. Local matters	
b. Regional matters	
c. Corporate matters (City administration issues not directly affecting a constituent)	
Total	

5. What proportion of your staff's time is spent on:

	% Time
a. Local matters	
b. Regional matters	
c. Corporate matters (City administration issues not directly affecting a constituent)	
Total	

6. If available, would you use volunteer labour in your office?

☒ Yes

☐ No

7. What considerations would you consider to be important with respect to the use of volunteer labour?

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8. What proportion of time is spent by your staff at meetings or events occurring outside City Hall?

	% Time
Offsite – meeting	
Offsite - event	

9.

- a. Would you prefer:

- i. Full-time and part-time staff be funded from the same source?

☒ Yes ☐ No

- ii. What should that source be?

	Council Office Budget	Council Corporate Budget	Clerk's Budget
Full-time	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Part-time	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

- b. What best describes the job classifications/salary bands for the positions in your office?

☐ Too High
☒ Just Right
☐ Too Low

- c. Is the formula (population + businesses) to allocate discretionary budgets is fair?

☒ Yes ☐ No

If "No", please indicate which of the following would be fairer:

☐ Population only
☐ Businesses only
☐ Population + Business, at different rates
☐ Flat Rate per Member

10. Name three aspects of the Council Expenditure Policy you would change if you had the power to do so:

1	
2	
3	

Council Budget Survey: Comparative Overview

The objective of this survey is to collect information on how comparative municipalities allocate Council related budgets and expenses within the City's financial reporting structure. The City of Vaughan will take this report into consideration when discussing future policy and planning of the City's council budget.

Definitions:

Regional Councillors: Sit on the upper tier council, and may sit on both upper and lower tier councils.

Local Councillors: Sit on the lower council and not on the upper tier council.

In Single Tier systems there is no distinction. Respondents should in those cases treat all councillors as local councillors.

Questions:

- 1) Are Members of Council considered full time or part time?

Full Time Part Time

Mayor ☐ ☐

Regional Councilor ☐ ☐

Local Councilor ☐ ☐

- 2) Does your municipality have a Deputy Mayor?

☐ Yes ☐ No

- 3) Is your municipality a single tier, lower tier or upper tier?

☐ Single Tier ☐ Upper Tier ☐ Lower Tier

- 4) How many Local Councilors does your municipality have? How many Regional?

#

Regional Councilor

Local Councilor

- 5) Is there a Policy that outlines procedures for Council Corporate expenses?

☐ Yes ☐ No

If Yes, could you please provide the document to The City of Vaughan to assist us in our analysis. (email: budgeting@vaughan.ca)

- 6) Is there a council expense policy?

☐ Yes ☐ No

If Yes, could you please provide the document to The City of Vaughan to assist us in our analysis. (email: budgeting@vaughan.ca)

The following table is intended to help gain an understanding of where Council expenditures are budgeted in municipal budgets.

Please indicate with an "X" the funding area for each type of expense. In the column "Other", indicate the funding source (i.e.: department name).

In the row "Other", please indicate any other type of expenses not listed.

Expense Type	Budget \$	Budget Funding							Other
		Clerk's Office	Corporate	Mayor	Deputy Mayor	Regional Councilor's	Councilor's		
FT Staffing		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PT Staffing		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Travel (airfare, hotels, meals) excl Trade Missions		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Trade Missions		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Conferences		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Telecom		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Community events		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Office equip/furniture incl Computer and copier expenses		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Office supplies		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Training/Development incl seminars & workshops		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Mileage/Car Allowance		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Vehicle Expenses incl Lease		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Subscriptions/publications		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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Thank you for taking the time to share this information with us. We would like to share the results we accumulate with participating municipalities. Please indicate your preference below:

- ☐ Yes, I would like to receive a copy of the consolidated results. In selecting this option I agree to sharing my municipalities responses with other municipalities
- ☐ No, I would not like to receive a copy of the consolidated results. My responses provided can be used for the City of Vaughan's purposes, but they should not be shared with other municipalities.