

**DATE:** March 19, 2024

**REPORT NO:** T-07-2024

**SUBJECT:** **2023 Statement of Remuneration and Expenses for Members of Council and Persons Serving on Any Bodies**

**CONTACT:** Katelyn Repovs CPA, CA, Acting Director of Finance

**OVERVIEW:**

- On an annual basis, Section 284 of the Municipal Act requires the Treasurer to provide a summary of remuneration and expenses paid to Members of Council and persons serving on any bodies. This summary statement shall be provided on or before March 31 of each year.
- The attached Schedule A shows remuneration and expenses paid for the year ended December 31, 2023.

**RECOMMENDATION:**

- 1) That, Information Report T-06-2024, regarding the “2023 Statement of Remuneration and Expenses for Members of Council and Persons Serving on Any Bodies”, be received for information.

**BACKGROUND:**

Section 284(1) of the Municipal Act, 2001 requires 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 on 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.”

Therefore, each year, the Township must prepare a Statement of Remuneration and Expenses, for the preceding year, paid to the Members of Council and municipal appointments to boards and other bodies, such as the Committee of Adjustment and the West Lincoln Public Library Board.

Section 284(2) of the Municipal Act requires that the statement shall identify the by-law under which the remuneration and/or expenses are authorized. That being said, the remuneration and expenses of Members of Council are authorized by Township By-Law 2023-19, Council Expense Policy (POL-T-02-2022), and the annual budget. By-Law 2018-108 authorizes the remuneration and expenses of members for the Committee of Adjustment. Finally, the Public Libraries Act Section 18 authorizes reimbursement to members for proper travelling and other expenses incurred in carrying out their duties.

### **CURRENT SITUATION:**

Schedule A to this report provides a statement of the amounts paid to Members of Council and to members of the Committee of Adjustment. No amounts were paid to members of the West Lincoln Public Library Board in 2023.

Members of Council receive an annual salary that is established through by-law, with annual provisions for cost-of-living adjustments. All such remuneration is taxable and subject to statutory deductions as required by applicable legislation. The Mayor also receives remuneration from the Region of Niagara, however this additional amount is paid directly by the Region therefore is not included on the attached Schedule.

Benefits represent the Township's costs towards statutory benefits such as CPP (Canada Pension Plan) and EHT (Employee Health Tax), as well as OMERS pension plan and group benefits. Variations in the benefit costs amongst Members with the same salary relates to CPP and pension plan eligibility, along with group benefit plan enrolment.

Through the annual budget process, Members of Council are allocated a protocol budget for expenses for municipal purposes. While expenses from this budget are discretionary, they must comply with applicable policies and be properly supported with documentation. Such expenses are subject to final authorization and review by the CAO.

The Township has no information about the remuneration or expenses, if any, paid to Members of Council by any local board or body, other than the Township. Further, the Township has no information about the remuneration or expenses, if any, paid to local board members appointed by the Township by any local board or body, other than the Township.

### **FINANCIAL IMPLICATIONS:**

The amounts recorded on Schedule A are within the appropriate 2023 budget. There is no financial implication in accepting this report for information.

### **INTER-DEPARTMENTAL COMMENTS:**

This report was reviewed by the Interim CAO/Treasurer.

**CONCLUSION:**

Schedule A provides a statement of the 2023 remuneration and expenses of Members of Council and Committee of Adjustment. All Council and Committee expenses have been made in accordance with applicable By-Laws. Reporting on these items meets the requirements under Section 284 of the Municipal Act. Council is asked to receive this report for information purposes.

**SCHEDULES:**

1. Statement of Remuneration and Expenses

**Prepared & Submitted by:**



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**Katelyn Repovs, CPA, CA**  
**Acting Director of Finance**

**Approved by:**



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**Donna DeFilippis, CPA, CA**  
**Interim CAO/Treasurer**