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| Policy Title: | Budgeting and Accounting-Office of the Councillors |
| Policy Number: | PAC014 |
| Report Number: | AOC05-88, AOC06-24, APA2003-55, PFC2013-0645 |
| Approved by: | PFC (Formerly PAC and APAC) |
| Effective Date: | 2003 October 28 with amendment to 2013 September 16. |
| Business Unit: | Office of the Councillors |

BACKGROUND

In regards to budgeting and accounting, the Priorities and Finance Committee adopted the following policy for the operation of the Office of the Councillors on 2003 October 28.

PURPOSE

1. To provide Councillors with financial resources adequate to assist them to fulfill the duties of the office of Councillor for the city of Calgary;
2. To provide Councillors a significant amount of control over their office operations by allocating funds to each ward for the use of the ward Councillor, subject to policies of the Office of the Councillors;
3. To hold each Councillor as the person accountable for the manner in which the resources allocated to their ward are used;
4. To achieve economies where practical by pooling resources for the common use of all Councillors; and
5. To establish, administer and maintain policies and procedures to ensure all funding provided to the Office of the Councillors, including funds allocated to wards is used as intended and in a manner which is appropriate to ensure the propriety of the Office of the Councillor is maintained at the highest ethical standards.

POLICY

Accountability

1. The ward Councillor shall ensure that their spending does not exceed the annual ward allocation. Should the annual ward allocation be exceeded, it will be recovered from that ward in the subsequent fiscal year by a reduction in the allocation equal to the amount by which the previous year's allocation was exceeded. (Approved by Council 2006 April 24)
2. The Office of the Councillors will post all Councillors' budgets annually and expenses quarterly to The City of Calgary's external web site in a format as may be approved by Council from time to time. (Approved by Council 2005 November 14).



Structure

Ward Based Budget Package is an amount of funding allocated to each ward for a given budget year. An equal amount will be allocated to each ward.

Ward Budgeting

General

In November each year the CCCO will propose a budget to Council including the Ward Based Budget Package for each ward.

In consultation with CCCO in December each year the Manager will work with Councillors to plan their Ward budget for the upcoming fiscal year.

The Manager will monitor ward spending during the year and bring any concerns to the attention of the Ward Councillor. The Manager will meet with each Councillor regarding their Ward budget in the third quarter of each year. The Manager will also report to CCCO as yearend approaches if it appears a Councillor may exceed their ward allocation.

Purposes of the Ward Based Budget Package

The Ward Based Budget Package is intended to provide funding to each ward for the following five purposes:

- Salaries of assistants (Assistants Allowance)
- Expense account (Allowance Account),
- Communications, research and office projects,
- Travel and
- Courses and seminars.

Subject to the limit of overall funding allocated to the ward in the Ward Based Budget Package and within the limits specified by policy for any specific heading of funding, Councillors will be permitted to allocate the Ward Based Budget Package among the five purposes listed above.

Limitations on Discretion of Councillors Re: Ward Budgets

All Councillors must limit annual spending to the overall amount of the Ward Based Budget Package for any given year.

All surpluses at year-end will be transferred to the Fiscal Stability Reserve.

Salaries for administrative assistants are subject to the 'Assistants Policy - Office of the Councillors'. No individual may be paid, in any given year, an amount in excess of the highest rate of pay under the policy for 75 hours bi-weekly, including any bonus or bonuses issued throughout the year.



Allowance expense account spending is subject to paragraph 2 of the 'Councillors' Expenses/Allowances- Office of the Councillors' policy. Councillors may budget from their Ward Based Budget Package to a maximum of 14,000 per year for the Allowance expense account.

Communications, research and office projects funding is subject to the 'Communications, Research and Office Support Account - Office of the Councillors' policy. This funding is intended for communications related expenses of Councillors and short term, project oriented work on a consulting or contractor basis. Where the funds are used to hire a contractor, no benefits apply and no taxes, Canada Pension or Employment Insurance premiums will be withheld. The office will not provide space or equipment beyond the standard allocation to each ward to support these consultants or contractors.

Travel expenses of Councillors are subject to the 'Councillors' Expenses - Out of Town Travel - Office of the Councillors' policy. Each Councillor is responsible to clearly establish the relationship of their travel to city business or municipal government. Councillors may budget to a maximum of 10,000 per year of their Ward Based Budget Package for travel.

Councillors may budget from their Ward Based Budget Package according to their needs in any given year for courses and seminars for themselves or their Assistants. Courses and seminars paid for by Councillors from their ward budget must be job related and it is the responsibility of the Councillor to clearly demonstrate the relationship. (See also, Learning and Development Policy for Councillors).

Administration

Annual Ward Based Budget Package

The amount of the annual Ward Based Budget Package will be as determined by Council during budget deliberations in response to the proposed budget put forward annually by the Coordinating Committee of the Councillors Office. Amendments to the budget of the Office of the Councillors by Council may result in adjustments to the Ward Based Budget Package and may result in a requirement for Councillors to submit a new ward budget reflecting adjustments required by Council decision.

Changes to the Policies Governing Spending of Ward Budgets

Changes to policies governing the spending of ward budgets, including limits, will be as approved by Priorities and Finance Committee or Council, as the case may be, from time to time.



Responsibility for Updating Policy documents

The Manager, Office of the Councillors Services is responsible to ensure this and all related policy documents of the Office of the Councillors are updated regularly to reflect changes and all Councillors are advised accordingly.

Election Year Ward Allocations and Vacancies

In the year of a General Municipal Election, the incumbent Councillor shall only be authorized to expend funds for that portion of the year they are in office. In the event of a vacancy of a Councillor's seat, the balance of funds allocated to the ward shall only be re-allocated or payment of expenses approved in accordance with the direction of the Coordinating Committee of the Councillors Office.

Accounting

Documentation of papers requiring the signature of the Program Manager is to be prepared by the Manager in such a manner as to satisfy the Program Manager that the item is within pre-established guidelines; or that the item requires further consideration/approvals/etc.

If the Program Manager elects not to sign a document because it is outside pre-established guidelines, the matter may be referred to the Coordinating Committee of the Councillors Office for consideration.

Where the Program Manager and the Coordinating Committee of the Councillors Office have elected not to approve an expense, the matter may be referred to the Priorities and Finance Committee (PFC) for consideration.

Where a Councillor wishes to appeal the decision of the PFC, he or she may do so by way of a Notice of Motion to Council.

Reporting

Each month the Manager, Office of the Councillors Services is responsible to provide accurate monthly reports to each Councillor regarding their actual expenses to date relative to their budget within sixty days of the date of the month just ended, unless extenuating circumstances cause a delay.

Records of spending are available to anyone on request as these records are considered public information. The exceptions to this are the exact salaries of assistants, only the salary range for any position is public information, and the personal information of "third parties", as defined by the FOIP Act, that are part of the records.



PROCEDURE

The procedures will be applied as outlined in the policy statements.

AMENDMENTS

2006 April 24

2013 April 24

2013 September 16

2013 October 21 - Bylaw 40M2011 Discontinue the use of the title "Alderman" in favour of the title "Councillor"