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## MEMORANDUM

CSC-C 5-2019

**Subject: Statement of Remuneration and Expenses for Members of Council and Council Appointees for 2018**

**Date: March 20, 2019**

**To: Corporate Services Committee**

**From: Todd Harrison, Commissioner/Treasurer**

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The purpose of this memo is to comply with legislation as follows:

- Section 283 the Municipal Act provides the authority for Council to pass by-laws to pay remuneration and expenses to council members and appointees to local boards.
- Section 284(1) of the Municipal Act requires that in each year, on or before March 31, the Treasurer provide to the Council of the municipality, a statement on remuneration and expenses paid to members of Council and Council appointees in the previous year.
- Section 284(2) requires the identification of the by-law under which the remuneration or expenses were authorized.

The current approved Council compensation methodology, was passed in 2015 through report HR 04-2015 and confirmed by By-law 14-2015. As part of the ongoing governance review by Dr. Andrew Sancton, Council will review the approved methodology in Q2 2019 as well as consideration of options relative to recent Income Tax Act changes. The current methodology provided for an increase on December 1, 2018, however this has been deferred until completion of Dr. Sancton's Review. Previously, every four years Council would review and pass a resolution under Municipal Act s.283 (4)(5) to deem one-third of remuneration to be expenses and therefore exempt from taxation. In 2017, the Government of Canada enacted changes to the *Income Tax Act*, which eliminated the tax-exempt Municipal officers' expense allowance across Canada as of January 1, 2019.

Council and Council appointees' remuneration and expense are provided for in the operating budget of the Niagara Region, the agency, board or commission of the appointed member.

In the attached schedules, remuneration is summarized in the column(s) to the left and expenses are detailed and/or summarized in the right hand columns. The first schedule summarizes all remuneration and expenses by Council member and the remaining schedules summarize payments to Council appointees.

Respectfully submitted and signed by

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Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Enterprise Resource Management Services

**Attachments**

Schedule 1 – Statement of Remuneration and Expenses for Members of Regional Council

Schedule 2 – Statement of Remuneration and Expenses for other Niagara Region Appointed Board Members – NRH and NRPS

Schedule 3 – Statement of Remuneration and Expenses for other Niagara Region Appointed Board Members - NPCA