Request for Decision

REGULAR MEETING OF COUNCIL – NOVEMBER 18, 2026

Council Remuneration Analysis Report (2026)

Recommended Action: That Council receives the 2026 Council Remuneration Analysis Report for information.
AND.
Directs Administration to draft an amendment to Policy 12-1006 (Council Remuneration) with option(s) _____ for future consideration of by County Council.

Submitted by: Mark DeBoer, Director of Corporate Services
Department: Corporate Services
Approval: Nels Petersen, CAO

Proposal & Background
The County's Council Remuneration Policy (Policy 12-1006) provide remuneration to elected officials that reflects the demands of Council and Council's value to the County; and to adequately reimburse elected officials for their time spent engaged in official duty for Vulcan County. This policy outlines the specific Base Pay (Section 4.1) and Per Diem Pay (Section 4.2) and other allowances/benefits.

In accordance with Section 7 of the Council Remuneration Policy:

- Council remuneration shall be reviewed by an external consultant at least every four (4) years; however, Council may also have County Administration provide additional reviews based the methodologies and benchmark comparators used within the most recent external Council remuneration review.
- If there was a COLA adjustment for Council remuneration, the updated rate is to be changed in this policy.

In 2022, Council Remuneration had a 3rd party independent review of the compensation and benefits offered to elected officials by an external consultant (Improve Consulting Group) as presented at the June 15, 2022, Council Meeting. This report's market review was based on the percentage (%) of Council Remuneration compared to normalized operating expenses (removing factors such as amortization expense, provision for allowances, losses on disposal of TCA, and capitalization of operating expenses). This 2022 report recommend a 10% increase to council base pay and per diem rates (based on market adjustments and comparatives – using a multi-year approach to get rates to market); whereas, for the 2023 fiscal year, the base pay and per diems were increased by 10% market adjustment as well as a COLA increase of 5.95% (total increase of 15.95%). It related to a net average increase of 14.66% based on the number of Council and Committee meeting for Budget 2023.

In 2023, Council requested County Administration to do a further analysis using the same methodology as the 2022 external review (Council Remuneration as a % of normalized operating expenses). Based on the same methodology and the updated comparators, the overall market increase was calculated at 25% for 2022 actuals; hence the effective market change was calculated at 15% for 2024 fiscal year after the initial 10% market adjustment applied starting for

the 2023 fiscal year. This market adjustment and the 2024 COLA was updated within the Council Remuneration Policy at the December 20, 2023 meeting of Council for the 2024 fiscal year.

The 2025 and 2026 fiscal years had the effective annual COLA included within the policy updates (same level of COLA applied to staff and volunteer firefighter's rates of pay).

As it has been four (4) years since the previous 3rd party independent review on compensation and benefits offered to elected officials, as per Policy, County Administration requested quotes from multiple consulting firms and selected Hillcrest Financial to preform this review for 2026 Council Remuneration, as attached.

The 2026 Council Remuneration Analysis Report includes an analysis from eleven (11) rural municipalities were selected representing a neighboring municipality or a municipality within +/- 15% of equalized assessment (compared to the 2026 budgeted assessment). Council base-pay, per diems, and benefits information was collected from each. The purpose of this analysis is to ensure that Vulcan County Council Remuneration reflects the demands of Council and Council's value to the County and to adequately reimburse elected officials for their time spent engaged in official duty for Vulcan County, compared to our size and related comparators.

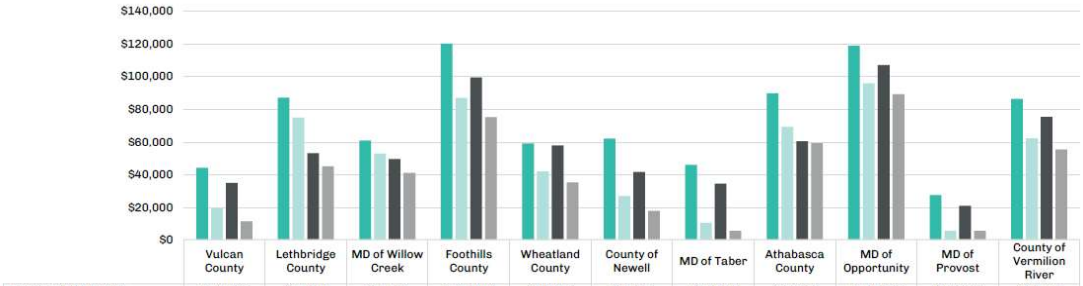
Strategic Plan Alignment

- Responsible & Transparent Leadership and Governance

Financial/Policy Consideration

Throughout the 2026 Council Remuneration Analysis Report, it does indicate that there are many methods available for Council Remuneration, often depending on the specific governance models being used by each municipality (i.e., frequency of meetings, time requirements for Council and Council Committees, responsibilities, etc.). There are some municipalities that effectively provide a set base-pay (with no per diems) and others that have varying levels for a combination of base-pay and per diems/honorariums.

The following is a chart outlining the remuneration levels for total actual remuneration and what the specific base-pay is in accordance with their policies:



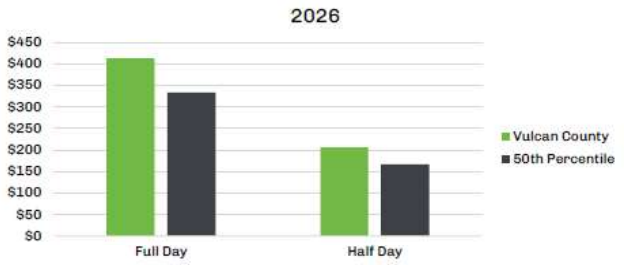
	Vulcan County	Lethbridge County	MD of Willow Creek	Foothills County	Wheatland County	County of Newell	MD of Taber	Athabasca County	MD of Opportunity	MD of Provost	County of Vermilion River
Reeve (2025 Actual)	$44,062	$87,078	$61,120	$120,419	$59,353	$62,258	$45,876	$89,752	$119,040	$27,629	$86,340
Reeve (2026 Policy Rates)	$19,549	$75,000	$52,625	$86,935	$41,937	$27,042	$10,200	$69,360	$95,760	$5,400	$62,488
Councillor (2025 Actual)	$34,956	$52,861	$49,350	$99,245	$58,158	$41,638	$34,556	$60,812	$107,491	$21,010	$75,454
Councillor (2026 Policy Rates)	$11,102	$45,000	$40,930	$75,344	$35,132	$18,028	$5,400	$59,517	$89,148	$5,400	$55,137

(2026 Council Remuneration Analysis Report – page 8)

It was noted that "greater the honorarium [base-pay] and the activities it covers and providing per diems on a limited basis for council activities results in the policy amount being closer to the values noted in the financial statements." This is shown in some of the specific municipalities (i.e., Lethbridge County, Athabasca County, & MD of Opportunity) that have higher levels of base-pay and minimal to no per diems being applied.

This is also shown on other municipalities that provide per diems but at reduced values; whereas, they maintain significantly higher base-allocations to cover these responsibilities. The following is a chart outlining the per diem rates for each municipality:

	2026		
Municipality	**Population**	**Full Day**	**Half Day**
Vulcan County	4,491	$413	$206
Lethbridge County	10,988		
MD of Willow Creek	6,081	$200	$100
Foothills County	23,199	$351	$176
Wheatland County	8,738	$279	$138
County of Newell	7,465	$50	$50
MD of Taber	7,447	$334	$167
Athabasca County	6,959		
MD of Opportunity	3,382		
MD of Provost	2,071	$440	$220
County of Vermilion River	8,043	$306	$153
Woodlands County	4,558	$363	$181
50th Percentile		$334	$167



Effectively, the remuneration is highly dependent on the specific governance models being used by each municipality; whereas, some only have a set base-pay where others use per diems to compensate based on specific time being applied.

Currently, Vulcan County utilizes a lower base-pay value and has higher use of per diems to account for the remuneration. This method has historically been beneficial to take into account the different levels of time requirements for each councillor for their requirements for Council and Council Committees (i.e., if one councillor is on a Council Committee that requires significant time/effort, they are compensated for the increased time accordingly). This method supports in ensuring additional equity between each councillor based on their time commitments and responsibilities.

Therefore, taking the fact that there are many methods to determine remuneration, one of ways to analyse is based on total remuneration (no matter the methodology) – this has also been the historical method to review Council Remuneration. The following is an analysis of total remuneration using multiple benchmarks/methods:

	Vulcan County		Lethbridge County	MD of Willow Creek	Foothills County	Wheatland County	County of Newell	MD of Taber	Athabasca County	MD of Opportunity	MD of Provost	County of Vermilion	50th Percentile	
Equalized Assessment (in billion)	**2.9925**	*	**2.7054**	**2.3273**	**11.6987**	**5.1245**	**4.6626**	**2.5833**	**2.9806**	**3.2010**	**3.0748**	**2.6912**	**3.0277**	1.2%
Council remuneration as a %	**0.0092%**		**0.0144%**	**0.0159%**	**0.0061%**	**0.0085%**	**0.0097%**	**0.0099%**	**0.0237%**	**0.0401%**	**0.0056%**	**0.0203%**	**0.0121%**	31.8%
Actual 2025 Expenses (in millions)	**23.0674**		**33.8836**	**21.5614**	**67.2521**	**51.2956**	**34.2432**	**28.8644**	**40.7325**	**89.8463**	**25.8664**	**41.8261**	**37.4878**	62.5%
Council remuneration as a %	**1.1938%**		**1.1491%**	**1.7120%**	**1.0659%**	**0.8454%**	**1.3212%**	**0.8824%**	**1.7317%**	**1.4286%**	**0.6688%**	**1.3085%**	**1.2288%**	2.9%
Normalized 2025 Expenses (in millions)	19.2003		24.2699	16.1599	49.9541	35.4652	25.6834	21.7467	35.8122	73.9683	15.1363	31.6429	28.6631	49.3%
Council remuneration as a %	1.4342%		1.6042%	2.2843%	1.4349%	1.2227%	1.7615%	1.1712%	1.9696%	1.7353%	1.1430%	1.7296%	1.6669%	16.2%
Actual 2025 Salaries/Benefits (in millions)	**9.7497**		**9.5498**	**7.5819**	**23.9419**	**15.7663**	**10.1956**	**10.1582**	**14.4511**	**34.5516**	**6.0890**	**12.1401**	**11.1678**	14.5%
Council remuneration as a %	**2.8244%**		**4.0769%**	**4.8686%**	**2.9940%**	**2.7504%**	**4.4373%**	**2.5073%**	**4.8809%**	**3.7149%**	**2.8413%**	**4.5082%**	**3.8959%**	37.9%
2025 Total Remuneration	**$ 275,368**		**$ 389,340**	**$ 369,134**	**$ 716,810**	**$ 433,640**	**$ 452,406**	**$ 254,693**	**$ 705,344**	**$ 1,283,555**	**$ 173,006**	**$ 547,295**		
Salary & Per Diems	$ 219,936		$ 346,625	$ 290,934	$ 651,109	$ 345,203	$ 361,884	$ 190,708	$ 542,006	$ 1,167,311	$ 124,231	$ 413,572		
Benefits and Allowances	$ 55,432		$ 42,715	$ 78,200	$ 65,701	$ 88,438	$ 90,522	$ 63,985	$ 163,338	$ 116,247	$ 48,775	$ 133,723		
Councillors (including Reeve)	**7**		**7**	**7**	**7**	**7**	**9**	**7**	**9**	**11**	**7**	**7**		
2025 Reeve	**$ 44,062**		**$ 87,078**	**$ 61,120**	**$ 120,419**	**$ 59,353**	**$ 62,258**	**$ 45,876**	**$ 89,752**	**$ 119,040**	**$ 27,629**	**$ 86,340**	**$ 74,299**	68.6%
Salary & Per Diems	$ 34,892		$ 79,500	$ 51,341	$ 112,633	$ 47,314	$ 50,545	$ 36,032	$ 68,000	$ 106,250	$ 23,753	$ 66,327	$ 58,834	68.6%
Benefits and Allowances	$ 9,170		$ 7,578	$ 9,779	$ 7,786	$ 12,039	$ 11,713	$ 9,844	$ 21,752	$ 12,790	$ 3,876	$ 20,013	$ 10,779	17.5%
Base Pay - per Policy	*$ 19,549*		*$ 75,000*	*$ 52,625*	*$ 86,935*	*$ 41,937*	*$ 27,042*	*$ 10,200*	*$ 69,360*	*$ 95,760*	*$ 5,400*	*$ 62,488*	*$ 57,557*	194.4%
2025 Councillors	**$ 38,551**		**$ 50,377**	**$ 51,336**	**$ 99,399**	**$ 62,381**	**$ 48,769**	**$ 34,803**	**$ 76,949**	**$ 116,452**	**$ 24,230**	**$ 76,826**	**$ 56,859**	47.5%
AVG Salary & Per Diems	$ 30,841		$ 44,521	$ 39,932	$ 89,746	$ 49,648	$ 38,917	$ 25,779	$ 59,251	$ 106,106	$ 16,746	$ 57,874	$ 47,085	52.7%
AVG Benefits and Allowances	$ 7,710		$ 5,856	$ 11,404	$ 9,653	$ 12,733	$ 9,851	$ 9,024	$ 17,698	$ 10,346	$ 7,483	$ 18,952	$ 10,098	31.0%
Base Pay - per Policy	*$ 11,102*		*$ 45,000*	*$ 40,930*	*$ 75,344*	*$ 35,132*	*$ 18,028*	*$ 5,400*	*$ 59,517*	*$ 89,148*	*$ 5,400*	*$ 55,137*	*$ 42,965*	287.0%

(2026 Council Remuneration Analysis Report – Appendix B – page 92)

Based on the analysis of total remuneration there are multiple benchmarks/methods. The following are the options noted for review of market comparisons:

- **Option 1** – Council Remuneration as a % of Equalized Assessment
  This compares the total council remuneration the total equalized assessment of the municipality.
  - This allows it to be scaled to the available tax base of the municipality; however, does not take into account the operating requirements/activities of the municipality (as certain assessment requires higher levels of service levels compared to other levels – i.e., residential vs. linear assessment).
  - *Based on 50th percentile – 31.8% increase required (estimate of $85,000 impact to 2027 operating budget)*
  -

- **Option 2a** – Council Remuneration as a % of Operating Expenses
  This compares the total council remuneration the total operating expenses of the municipality.
  - This allows it to be scaled to the size and operations of the municipality; however, some of the operating expenses can fluctuate from year-to-year and may not specifically represent the operations if there are one-time costs/activities and/or accounting treatments (that differ between municipalities).
  - *Based on 50th percentile – 2.9% increase required (will fluctuate from year-to-year – so could require higher increase in other years) (estimate of $7,750 impact to 2027 operating budget)*

- **Option 2b** – Council Remuneration as a % of Normalized Operating Expenses
  This is similar to Option 2a that it compares the total council remuneration the total operating expenses of the municipality; however, the operating expenses are "normalized" to remove the impacts of one-time costs and/or specific accounting treatments.
  - This allows it to be scaled to the size and operations of the municipality.
  - This is "normalized" by removing factors such for one-time costs (i.e., Provision for allowances/write-offs & Loss on disposal of assets) and for specific accounting treatments (i.e., Amortization expense, ARO Accretion expense, & Capitalized machine costs for internally constructed assets).
  - This is the methodology that has been used in the last couple Council Remuneration reviews – allows for consistency.
  - *Based on 50th percentile – 16.2% increase required (estimate of $43,300 impact to 2027 operating budget)*

- **Option 3** – Council Remuneration as a % of Total Salaries/Benefits
  This compares the total council remuneration the total salaries and benefits expenses of the municipality.
  - This allows it to be scaled to the size and operations of the municipality; however, only takes a part of the operations and doesn't account for other factors for operations such as contracted services and material costs.
  - *Based on 50th percentile – 37.9% increase required (estimate of $101,310 impact to 2027 operating budget)*

- **Option 4** – Direct comparison between base-pay, per diem, and benefit values
  This compares the total remuneration of positions compared to the other municipalities and/or can be reviewed specifically compared between base-pay/per diems and/or benefits costs.
    - This does not allow it to be scaled to the size and operations of the municipality as it only looks at the compensation and has less reliance on the difference in the municipalities (other than comparators are already based on geographical location and municipality within +/- 15% of equalized assessment).
    - *Based on 50th percentile (estimate of $134,700 impact to 2027 operating budget)*
        - *Reeve – 68.6% increase required*
        - *Councillors – 47.5% increase required*

- **Option 5** – Annual Cost of Living Adjustment (COLA)
  Although this was not specifically listed in the market comparisons in the table above, the application of the Annual Cost of Living Adjustment (COLA) allows the incremental increase to Council Remunerations.
    - Typically applied at the same COLA that is set for staff and volunteer firefighters (based on changes in the Alberta CPI rates) – for 2027 this has been set at 2.817% *(estimate of $7,530 impact to the 2027 operating budget).*
    - This helps mitigate the Council Remuneration from not keeping up with the related market and comparables; whereas, these periodic market reviews would have a much variance without application of the annual COLA.

It is the responsibility of Council to set the related levels of Council Remuneration; however, it is beneficial that Council utilizes a 3rd party independent review of the compensation and benefits offered to elected officials by an external consultant to maintain an objective approach. There is also benefit in maintaining the same type of methodology when analysing Council Remunerations for consistency and reduction of variability between each review (unless there is a change in direction in a go-forward basis).

Should Council look to adjust the overall Council Remuneration based on the option(s) above, this can be reviewed as either a specific update to the policy rates (direct compensation) and/or could also include changes to other remuneration such as benefits and allowances. The following is some additional information relating benefits/allowances in addition to the information provided in the report (see page 13 of the report):

- Benefits – The County provides benefits to Councillors (100% paid). All comparables provide a level of benefits to the Councillors; whereas, 9 of 11 are 100% paid by the municipality (others are still high coverage).
- Wellness / Health Spending Account – The County currently offers $600/year Wellness/HSA, whereas, the 50% percentile of other municipalities totals $1,075/year.
- Retirement / RRSPs – The County does not currently have retirement plan options; whereas, 3 of 11 comparables have any types of available options (either based on salary or a maximum matching option).

These are also potential options for Council to consider when reviewing Council Remuneration. Should any of these benefits/allowances be further adjusted, this would also be counted as part of the total remuneration (i.e., if Wellness/HAS was increased, this would reduce the projected market adjustment to the base-pay and/or per diems accordingly so the total remuneration is adjusted as a whole).

Implementation/Communication
Administration will proceed with the direction given by Council; whereas, the cost impacts will be included in the 2027 interim budget for Council's consideration through the Budget Committee. Administration will also draft an amendment to Policy 12-1006 (Council Remuneration) based on the direction provided by Council; which will be provide to Council at a later date for consideration.

Protection of Privacy Considerations
Although the initial review/analysis could be held as confidential in accordance with ATIA Section 28 (Public Body Confidences) until the amended Council Remuneration Policy is presented for approval; it has been the historical direction of Council to provide these in an open and transparent manner for the public to ensure Responsible & Transparent Leadership and Governance.

All of the specific data within the report is publicly available through Municipal Policies of the various Municipal Governments.

Attachments:
- 2026 Council Remuneration Analysis Report (Hillcrest Financial)

Vulcan County

Council Remuneration

| November 2026

Presented By:
Hillcrest

Hillcrest
Smart Benefits. For You.

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EXECUTIVE SUMMARY

Further to discussion and direction from Vulcan County Administration, Hillcrest was engaged to conduct a survey for Council Remuneration, the following report sets out the results and findings of the survey.

The current Vulcan County Policy 12-1006 sets out the requirement to conduct an external review of Council remuneration at least every four (4) years. Based on a combination of geographic location and equalized assessment values, eleven (11) municipalities were identified as comparators. Invitations to participate were extended to those eleven (11) comparator municipalities. Those invited to participate in the Council Remuneration Survey include:

- MD of Willow Creek
- Wheatland County
- MD of Taber
- MD of Opportunity
- Woodlands County
- Lethbridge County
- Foothills County
- County of Newell
- Athabasca county
- MD of Provost
- County of Vermilion River

Lethbridge County and the MD of Opportunity did not respond to the invitation. Policies and rates to the extent the information was available was gathered from their websites and Council minutes.

The general topic areas surveyed include remuneration, benefit coverage, retirement plans, per diems, and allowances provided. Additionally, the audited financial statements were reviewed, and the 2025 Total Remuneration is included in this report as a data point.

In consideration of the many variables that can exist between municipalities, copies of Council Remuneration Policies were requested from the participants. Where there were questions with respect to the parameters of the policies, Hillcrest requested copies of the participant's Travel and Expense policies. Copies of the policies received are attached to this report.

Statistics – Percentile versus Average

Percentile is the value on a scale of 100 that indicates the percent of a distribution that is above, equal to, or below it. For example, the 50th percentile or median means half the distribution of the values is above the median or middle value, and half the distribution is below the median or middle value.

Average is the simple mathematical mean obtained by adding values together and dividing by the sum of the numbers of values used.

The use of percentiles rather than averages is a generally accepted method in compensation analysis as the measuring of the data is not as impacted by extremely high or low data points. Alternatively, the use of averages includes all data and may be negatively or positively impacted by any extreme data points.

For example, consider the following dataset: 1, 3, 5, 6, 7, 8, 9, 12, 45, 63, 100. There are 11 data points in the data set.

Median = middle value = (11+1)/2 = 6th data point = 8
Average = sum of data points / 11 = 23.5

As the percentiles change, the distribution of the values shifts above or below the targeted value. To reiterate, in the case of Vulcan County 50% of the values are higher and 50% of the values are lower.

There are a variety of methodologies on which to select comparator municipalities and second, on what aspects or characteristics should be utilized and for what comparison purpose. The County has gathered additional information on this comparator group as options on which to consider determining remuneration including:

- Equalized assessment,
- Actual 2025 Expenses & Normalized Expenses,
- Actual 2025 Salaries and Benefits.

These additional considerations are at Appendix "B" of this report as additional options on methodologies of comparison and the setting of Council Remuneration.

Hillcrest used the same compensation philosophy as was utilized for the Wage and Benefit Staff Survey in 2023, specifically, the calculations are based on the median or the 50th percentile of the data of comparator municipalities, both the policy rates and the total compensation from the Audited Financial Statements.

Based on 2026 Council Remuneration Policy stated rates and the 50th percentile, the Vulcan County Reeve is approximately 66.0% below the 50th percentile and the Council Members are approximately 74.2% below the 50th percentile.

It is noted that there are differences amongst the comparators of which Council activities are included in the base remuneration versus what attracts per diems. For example, five of the reporting municipalities pay a per diem for Council meetings, as does Vulcan County. The remaining participants consider Council meeting attendance in their base honorarium. The impacts of per diems can be seen in the chart on page 7.

In consideration of the use of per diems Hillcrest calculated the 50th percentile of the rates based on the overall compensation from the Audited Financial Statements in an attempt to level the playing field between the two different strategies. Specifically, the higher remuneration and minimal per diems versus the lower remuneration and greater application of per diems. Using the information from the Audited Financial Statements, Vulcan's Reeve is 40.7% below the 50th percentile and Council is 37.0% below the 50th percentile.

EXECUTIVE SUMMARY

The information from the Audited Financial Statements includes taxable benefits, allowances and the employer's portion of mandatory withholdings. The increase to the actual remuneration due to these additions is minimal in impact.

Hillcrest has included the population of the comparator group as an additional point; however, we make no conclusions based on the inclusion of that data point.

We have included the Deputy Reeve rate for those comparators that have an assigned deputy role.

ANALYSIS & OBSERVATIONS – COUNCIL REMUNERATION

The chart below represents the Vulcan County **2026** remuneration compared to the median of the comparator group based on policy rates and the comparison of the remuneration based on the **2025** Audited Financial Statements.

As noted in the executive summary, what activities are included in the base remuneration versus the activities that attract per diems varies amongst the comparators. Accordingly, it is valuable to make the two comparisons.

		2026		
Municipality	**Population**	**Reeve**	**Deputy Reeve**	**Council**
Vulcan County	4,491	$1,629		$925
Lethbridge County	10,988	$6,250	$4,250	$3,750
MD of Willow Creek	6,081	$4,385		$3,411
Foothills County	23,199	$7,245		$6,279
Wheatland County	8,738	$3,495		$2,928
County of Newell	7,465	$2,253		$1,502
MD of Taber	7,447	$850		$450
Athabasca County	6,959	$5,780	$5,355	$4,960
MD of Opportunity	3,382	$7,980	$7,429	$7,429
MD of Provost	2,071	$450		$450
County of Vermilion River	8,043	$5,207	$4,901	$4,595
Woodlands County	4,558	$6,129		$4,378
50th Percentile		$4,796	$5,128	$3,580

		2025 (Financial Statements)	
Municipality	**Population**	**Reeve**	**Council**
Vulcan County	4,491	$3,672	$2,913
Lethbridge County	10,988	$7,257	$4,405
MD of Willow Creek	6,081	$5,093	$4,113
Foothills County	23,199	$10,035	$8,270
Wheatland County	8,738	$4,946	$4,846
County of Newell	7,465	$5,188	$3,470
MD of Taber	7,447	$3,823	$2,880
Athabasca County	6,959	$7,479	$5,068
MD of Opportunity	3,382	$9,920	$8,958
MD of Provost	2,071	$2,302	$1,751
County of Vermilion River	8,043	$7,195	$6,288
Woodlands County	4,558	$8,772	$5,103
50th Percentile		$6,192	$4,626

You can see the impact these two different methodologies of determining remuneration has on the calculation of the 50th percentile. There is a graph on page 7 that shows the policy rate versus the Audited Financial values.

ANALYSIS & OBSERVATIONS – COUNCIL REMUNERATION

Hillcrest asked the participants if their municipality provided consideration for annual cost of living increases for the Elected Officials remuneration.

All but two participants consider annual cost of living adjustments for Council remuneration during the budget process and several of the participants provide the same cost of living adjustment to Council as provided to staff, like Vulcan County provides its Council.

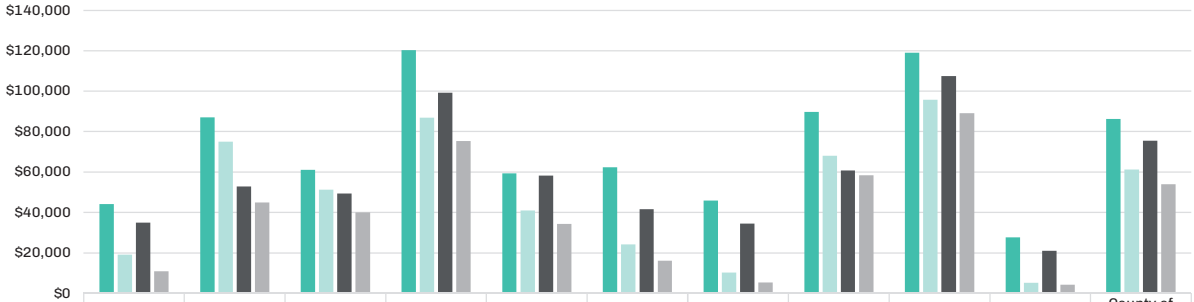
The MD of Provost set their annual rates each year at their organizational meeting and do not consider an annual COL each year.

The other participant that does not consider annual COL increases is Foothills County.

ANALYSIS & OBSERVATIONS – COUNCIL REMUNERATION

Given the variance and differences in the participant's policies related to rates of remuneration, allowances, entitlement for per diems and when they apply, Hilcrest gathered data from the **2025** audited financial statements. The chart below shows the differential between the base remuneration or salary rate as per policy and the total remuneration for the year. It is noted that included in the total remuneration is the cost of taxable benefits, including any pension contributions, allowances and taxable contributions for mandatory withholdings, such as CPP. The MD of Opportunity, Lethbridge County, Willow Creek, Athabasca County, Woodlands County and County of Vermilion River include many elected official activities in their honorarium amount which results in the values between the Policy Rates and the Financial Statements being quite similar. *Said another way, the greater the honorarium and the activities it covers and providing per diems on a limited basis for council activities results in the policy amount being closer to the values noted in the financial statements.*

It should be also noted the election in 2025 may have an impact on the values stated in the Financial Statements.

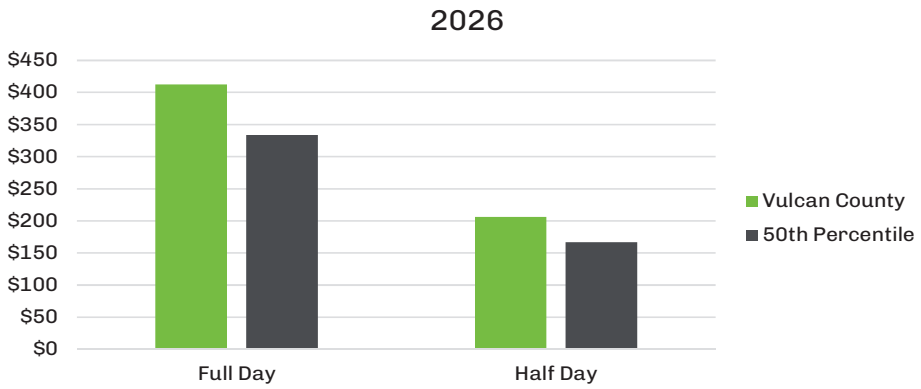


	Vulcan County	Lethbridge County	MD of Willow Creek	Foothills County	Wheatland County	County of Newell	MD of Taber	Athabasca County	MD of Opportunity	MD of Provost	County of Vermilion River
Reeve (2025 Actual)	$44,062	$87,078	$61,120	$120,419	$59,353	$62,258	$45,876	$89,752	$119,040	$27,629	$86,340
Reeve (2025 Policy Rates)	$19,136	$75,000	$51,341	$86,935	$40,998	$24,149	$10,200	$68,000	$95,760	$5,160	$61,227
Councillor (2025 Actual)	$34,956	$52,861	$49,350	$99,245	$58,158	$41,638	$34,556	$60,812	$107,491	$21,010	$75,454
Councillor (2025 Policy Rates)	$10,868	$45,000	$39,932	$75,344	$34,275	$16,099	$5,400	$58,350	$89,148	$4,200	$54,024

ANALYSIS & OBSERVATIONS – PER DIEMS/MEETING FEES

The eligibility and value of per diems was canvassed with the participants. The median rates are shown graphically below. Vulcan County's per diem rates are above the 50th percentile.

		2026	
Municipality	**Population**	**Full Day**	**Half Day**
Vulcan County	4,491	$413	$206
Lethbridge County	10,988		
MD of Willow Creek	6,081	$200	$100
Foothills County	23,199	$351	$176
Wheatland County	8,738	$279	$138
County of Newell	7,465	$50	$50
MD of Taber	7,447	$334	$167
Athabasca County	6,959		
MD of Opportunity	3,382		
MD of Provost	2,071	$440	$220
County of Vermilion River	8,043	$306	$153
Woodlands County	4,558	$363	$181
50th Percentile		$334	$167



*We have excluded those municipalities that do not provide per diems in the calculation of the percentiles.

ANALYSIS & OBSERVATIONS – PER DIEMS/MEETING FEES

The eligibility and criteria vary largely and is dependent upon the community.

Accordingly, it is somewhat helpful when comparing the TOTAL REMUNERATION to the policy rates stated as it gives the reader some indication of the breadth of the per diems and/or meeting fees provided and, in some cases, additional allowances. In our experience, the higher the base remuneration, the less reliance there is on per diems and/or meeting rates.

Additional observations regarding the per diems/meeting fees include the following:

- The MD of Provost pays a stipend of $450 for each regularly scheduled meeting, an additional monthly stipend of $450 per month for preparation, reading and communication time relative to the agenda and interaction with MD staff.
- Foothills County pays the base honorarium and then $2,318 per committee to any Councillor that sits on more than eight committees. Councillors who are designated Chairs receive an additional $2,318 per annum and Co-Chairs receive 50% of the Chair value per annum
- Lethbridge County, Athabasca County and the MD of Opportunity do not provide per diems and provide for greater base remuneration

ANALYSIS & OBSERVATIONS – ALLOWANCES

This is also an area that varies amongst the participants. Some provide electronic equipment, some provide allowances. Communication allowances are as noted below:

- Athabasca County provides allowances of $50.00 per month for internet service and an additional $50.00 per month for a personal communication device.
- Newell provides a monthly communication allowance of $118.58
- Lethbridge County provides a laptop or tablet and does not reimburse home office expenses.
- MD of Opportunity provides an operating and expense budget to cover additional expenses. From their policy an allowance of $200 for telephone and internet is provided. Home office supplies are eligible for reimbursement.
- Woodlands provides $200.00 per month communications allowance
- Vermilion River provides an annual $3,600.00 for phone, internet, utilities and supplies
- Wheatland provides personal electronics once each term including one laptop or tablet, one printer and one mobile phone.
- Willow Creek sets a monthly allowance amount at each organizational meeting to assist with the monthly costs of internet and mobile phones.

Other allowances of note include:

- Newell also provides per diems for a maximum of 3 hours in the event of a delay in between the end of one meeting and the commencement of the next function.
- Lethbridge County provides a monthly meal and travel allowance for the Reeve $375.00 and Councillors at $125.00.
- MD of Taber provides a maximum expense allowance of $450.00 and $850.00 per month for Councillors and the Reeve.
- Wheatland provides the Reeve with $1,500.00 annually for public relations and Council recognition purposes.
- Wheatland also provides minimal amount allowances under Community Engagement expenses – see policy for details.
- An amount of $2,500 is also provided by the MD of Opportunity to assist with costs of a funeral in the event of the passing of a Council member.

As previously noted, you will find the participants' policies for details and specifics allowances in the Appendix of this report.

ELECTED OFFICIALS' BENEFITS & PENSIONS

The comparators were canvassed on health and welfare benefit coverage for Elected Officials and their dependents.

Again, there is not one consistent approach except that all the participants offer benefits to their elected officials. Except for two participants, the premiums are fully paid by the municipality. Where we received details on the health and welfare benefit plans, we have attached them as an appendix.

Nine participants responded advising they offer their elected officials Health Care Spending Accounts and/or Wellness Accounts. The most generous offering is Foothills County at $4,700.00 per annum.

Those providing RRSP plans for elected officials include:

- Wheatland County – contribution matching program up to $3,500.00 per year
- Athabasca County – RRSP with a contribution rate of 5% for the elected official and 5% contributed by the County
- County of Vermilion River – RRSP with a contribution rate of 9% for the elected official and 9% contributed by the County

While not an RRSP or Pension Plan the MD of Taber provides $160.00 per month retiring allowance as compensation for years of service while in Office.

None of the participants reported offering a TFSA to their elected officials.

SURVEY DATA

Municipality	Covers Meetings	Covers Meeting Prep etc	Part-Time/Full-Time	COLA Provided	Benefits Provided	Cost-Sharing (County-Paid)	HCSA/Wellness	Annual Credits	Credit Carry-Forward	Retirement Plan	Retirement Plan Details	TFSA Plan?
Vulcan County	Yes	Yes	Part-Time	Yes	Yes	100%	Yes - Both	$600	Yes	No	-	No
Lethbridge County	Yes	Yes		Yes	Yes	100%	unknown			Unknown		
MD of Willow Creek	Yes	Yes	Part-Time	Yes	Yes	100%	Yes - Both	$1,000	Yes	No	-	No
Foothills County	No	No	Full-Time	No	Yes	100%	Yes - Both	$4,700	Yes	No	-	No
Wheatland County	No	Yes	Part-Time	Yes	Yes	100%	Yes - HCSA	$600	Yes	Yes	Match up to $3,500/year	No
County of Newell	No	Yes	-	Yes	Yes	100%	Yes - Both	$2,000	Yes	No	-	No
MD of Taber	Yes	Yes	Full-Time	Yes	Yes	100%	Yes - Wellness	$1,500	Yes	No	$160/month retiring allowance	No
Athabasca County	Yes	Yes	Part-Time	Yes	Yes	100%	Yes - Wellness	$600	No	Yes	5% of salary	No
MD of Opportunity	Yes	Yes		Yes	Yes	100%	unknown			unknown		
MD of Provost	Yes	Yes	-	No	Yes	100%	No	-	-	No	-	No
County of Vermilion River	Yes	Yes	Part-Time	Yes	Yes	Life: 85%, Health & Dental: 100%	Yes - HCSA	$500	Yes	Yes	9% of salary	No
Woodlands County	Yes	Yes	-	No	Yes	Varies	Yes - Both	$1,150	Yes	No	-	No

SUMMARY

This concludes the highlights of the Council Remuneration Survey results. A full summary of the data collected is included in this report. If there are questions with respect to any of the survey results, Hillcrest would be happy to respond.

It is our hope this report, summary and comparisons provide the Vulcan County Council and Management with useful and valuable information when considering the important matter of Council Remuneration.

On behalf of all of us at Hillcrest, it was our pleasure to conduct this project on behalf of Vulcan County.

MUNICIPAL POLICY HANDBOOK

CODE NUMBER: 2009

CATEGORY: Financial Operations

ELECTED OFFICIAL'S REMUNERATION & EXPENSES

1. PURPOSE

The purpose of this policy is to establish compensation for Elected Officials.

Objectives are to:

- Provide fair, consistent, and adequate compensation for Elected Officials at a level that will attract community-minded citizens as candidates for public office;
- Ensure compensation provided for Elected Officials is done in a transparent and cost effective manner;
- Ensure that personal costs related to conducting Council business are minimized for Elected Officials; and

2. POLICY STATEMENT

Athabasca County shall provide compensation to County Elected Officials for Council Business. It is necessary for the County's Elected Officials to network, to meet with residents, and to support community, committee, and other events.

3. DEFINITIONS

The following definitions and interpretations apply in this policy:

"Alternate" is the individual(s) who is appointed to a board/committee/commission as an alternate member and is expected to attend on behalf of the appointed Elected Official when they are unable to attend, or when invited by the appointed elected official or board/committee chair.

"Canada Revenue Agency" means the revenue service of the federal government. CRA collects taxes, administers tax law and policy, and delivers benefit programs and tax credits.

"Chief Administrative Officer or CAO" is the individual appointed to the position of Athabasca County's Chief Administrative Officer, or their designate.

"Community relations expenses" relate to promoting Athabasca County, hosting of dignitaries/residents or supporting local endeavors. Examples include event tickets, sponsorships, and municipally branded promotional items.

"Conference" is a formal meeting at which individuals participate in the exchange of ideas, information, and expertise in work-related subject areas.

"Convention" is an assembly, usually of members of a professional group or delegates, whose primary purpose is to elect officers, report progress and obtain approval for future activities.

"Council" is the collective group of Elected Officials who govern Athabasca County.

"Council Business" refers to the activities conducted by Council in keeping with the provisions of the Municipal Government Act. Examples of Council business include, but is not limited to, attendance at Council and Committee meetings, municipally sanctioned events, meetings with the CAO, meetings with constituents, and Community Relations.

"Councillors" are the Elected Officials of Athabasca County, excluding the Reeve.

"County" is the Municipality of Athabasca County.

"Elected Officials" are the Reeve and Councillors of Athabasca County.

"Expenses" are the costs incurred by Elected Officials when conducting Council business.

"Hosting" means occasions when an Elected Official chooses to pay for the expenses of a third party while conducting Council business.

"Receipt" is the original documentation provided by a vendor which provides detail about the item(s)/services(s) received and the amount of GST paid. Debit and/or credit card slips are not considered receipts and are not sufficient for reimbursement purposes.

"Reeve" is the Chief Elected Officer as defined in the Municipal Government Act.

"RMA" means the Rural Municipalities of Alberta association.

"Training and Development" is a process of enhancing an Elected Official's ability to perform in relation to their governance role.

4. SCOPE

This policy applies to all Athabasca County Elected Officials.

5. RESPONSIBILITIES

5.1 Elected Officials shall:

a) Follow this policy to demonstrate transparency and accountability to the taxpayers;
b) Make decisions prior to any amendment of this policy~~.~~;
c) Engage the services of a third party to review this policy in accordance with the terms of reference that are specified by Elected Officials;
d) Obtain receipts and/or other required documents to substantiate all expenditures. Only detailed itemized receipts with a GST number (if applicable) will be accepted. Debit and credit card receipts do not provide sufficient information to substantiate expenditures; however, in the instance where a receipt could not be obtained (i.e., parking machine), approval will be at the discretion of Council;
e) Submit their expense claims to the Council corporate signing authorities for authorization within 60 days of the month end.
f) Not exceed individual budgets without prior approval of Council, by a resolution passed at a public meeting.

5.2 Administration shall:

a) Review and budget sufficient funds during the budget cycle, in consultation with Elected Officials, to enable individual Elected Officials and Council as a whole to carry out their respective duties and manage their individual budget;
b) Coordinate travel, accommodation, convention and conference activities of Elected Officials to benefit from group rates or discounts to the extent feasible and practical;
c) Coordinate and manage travel and accommodation for mandatory training, conventions, conferences, and County events; and
d) Publish financial reports on a monthly basis.

6. STANDARDS

6.1 Honorarium

a) An (annual) honorarium shall be paid to Elected Officials for the performance of their duties as Elected Officials. The honorarium rate is approved through the annual budget process and is identified in Schedule "A".

6.2 Benefits

a) Elected Officials will be given the opportunity to join the County Benefits Plan in accordance with the rules and regulations set out in that plan.
b) If eligible, an Elected Official may choose to participate in a Registered Retirement Savings Plan (RRSP) with a contribution that will be matched by the County. These contributions are calculated based on the honorarium in accordance with the Canada Revenue Agency (CRA) guidelines. If the Elected Official becomes ineligible during their term in accordance with the CRA guidelines and had been contributing to the RRSP Plan, they will continue to receive an amount equivalent to the County's portion as a taxable allowance.
c) Elected Officials are to provide sufficient information to Administration and sign up for eligible benefits.

6.3 Other Compensation

a) Meals & Accommodation

i. Officials may claim reasonable meal expenses, including a maximum 15% gratuity, which will be reimbursed upon submission of a receipt except where meals are provided.
ii. Where an Elected Official is required to travel on approved Council business, and where receipts are not available then the Elected Official may claim an amount as listed on Schedule “A”.
iii. Athabasca County will not provide reimbursement for alcoholic beverages.
iv. Elected Officials may pay for the meal costs of other Councillors or other Elected Officials if the meeting for which the meal costs relate to a meeting regarding Athabasca County business. Reimbursement for meal costs will be in accordance with clauses 6.3(a)(i).
v. Hotel accommodation will require a receipt in order to be reimbursed. It is expected that the Elected Official’s hotel accommodation will be in a reasonably priced room.
vi. Athabasca County will pay for the accommodations of an Elected Official’s travelling companion staying in the Elected Official’s room while in attendance at conventions or other municipal business where overnight lodging is required.
vii. Travel expenses, meals, and all other expenses for the said travelling companion will be the individual's responsibility.

b) Personal Communication Device

i. Each Elected Official shall receive a County-issued computer (laptop or similar device) and either a County-issued communication device (i.e., iPhone or comparable), or a monthly allowance for the use of a personal communication device as per the County rate identified in Schedule “A”.

c) **Internet Service**

i. Each Elected Official shall receive a monthly allowance to cover basic high speed Internet operation costs from their place of residence as per the County rate identified in Schedule "A".

d) **Travel**

i. Elected Official's may claim mileage from their place of residence to all internal and external board and committee meetings, training, conferences/conventions, and seminars. Elected Officials may not claim mileage for meetings with residents, road and/or other inspections, and for purposes of researching operational issues within County boundaries. The Reeve and Deputy Reeve shall be permitted to claim mileage for agenda reviews, cheque signings, document signings, and expense claim authorizations.

ii. Use of personal vehicles for conducting County business shall be paid as per Athabasca County Policy 2135.

iii. It is the responsibility of the Elected Official who uses a personal vehicle for County business to carry a minimum of two million dollars ($2,000,000) of Public Liability and Property Damage Insurance. A certificate of insurance is required annually prior to payment of mileage claims.

iv. Other travel expenses (parking, taxis, etc.) will require a receipt in order to be reimbursed.

v. Where transportation is provided (for example, as part of convention registration), it is expected that Elected Officials will make use of the complimentary transportation services when practical.

vi. If multiple Elected Officials are attending the same event or function, it is expected, when practical, that the Elected Officials will commute together.

vii. Where an Elected Official chooses to use a mode of transportation other than the most economical method, reimbursement shall be as though the most economical method was used.

viii. An Elected Official may select a route or mode of transportation to combine personal activities with County business, but reimbursement for travel expenses shall be paid on the basis of the expenses that would have been incurred had the trip been made using the prescribed mode.

ix. Air travel shall not exceed regular economy class rates.

x. In the event of adverse weather conditions, Elected Officials shall be permitted to seek accommodations until safe travel can be resumed. Unexpected meal and accommodation expenses incurred as a result of adverse weather shall be reimbursed in accordance with this policy.

e) Training & Professional Development

i. Elected Officials are encouraged to participate in professional training and development opportunities to enhance their skills and knowledge to effectively fulfill their governance roles and responsibilities.

ii. Mandatory training will be budgeted as general training in the Council annually approved budget. Mandatory training is identified in Schedule "C".

iii. Each Elected Official shall be entitled to a yearly allowance for training and development. The current individual budget amount is identified in Schedule "C".

iv. Each Elected Official is responsible for keeping within their budgeted amounts for training/professional development.

v. Elected Officials will manage their education plans including the content and benefit of the courses they wish to take. This should align with Council's Strategic Plan and their individual learning goals.

f) Conferences & Conventions

i. Elected Officials are expected to represent Athabasca County at conferences and conventions. Conferences and conventions are identified in Schedule "B". These will be budgeted in the Council as a Whole budget, as it is expected that all Elected Officials attend.

ii. After attending a conference or convention, excepting RMA, an Elected Official must report in writing to Council within 45 days to be eligible to attend further conferences or conventions.

iii. Each Elected Official is authorized by Council to utilize their individual approved Conference and Convention budget for attending conferences, conventions, and other such functions outside of conferences and conventions.

iv. No Elected Official shall exceed individual Conference and Convention budgets without prior approval of Council by a resolution passed at a public meeting. If an Elected Official exceeds their annual budget, the overage will be deducted from the next year's budget allocation once approved by Council. If an Elected Official does not spend their full annual budget, the remaining amount will be carried forward to the following year. Overages in the fourth year of a Council term will be deducted from an Elected Official's honorarium owed to the Elected Official.

g) Exclusions

i. In the event that an Elected Official receives any remuneration from an external board, committee, or commission for that Elected Official's duly authorized attendance on behalf of the County at a meeting of the said board, commission or committee, the funds shall be directed to Athabasca County.

ii. In the event that a member of Council attends an event that is hosted by a provincial or federal political party (such as a provincial fund-raising function), expenses that are deemed to not be political contributions shall be reimbursed as a meal expense only, up to a maximum of $25, pursuant to the Election Finances and Contributions Disclosure Act Section 23(3) (a).

iii. The County shall not pay for any spousal or guest expenses.

iv. The County shall not reimburse any Elected Official for, or otherwise directly or indirectly pay for, any political contributions.

v. Mileage, travel, and accommodation to such events are excluded.

h) Conflicts or Disputes

i. In the event that requested remuneration is beyond what is outlined in this policy, or a conflict arises, the details of the matter shall be referred to Council for decision through resolution.

i) Remuneration Review

i. Elected Officials remuneration is to be reviewed mid-term of each four-year Council term.

ii. Council shall approve a Terms of Reference or Scope of Work for the Elected Officials Remuneration Review.

iii. Council shall request a third party review of Elected Official remuneration be undertaken to bring forward recommendations regarding Council remuneration.

ATTACHMENTS

Schedule “A” – Honorarium and Allowances
Schedule “B” – Conferences, Meetings and Conventions
Schedule “C” – Mandatory Training

SCHEDULE "A"
HONORARIUM AND ALLOWANCES

Honorariums for the Reeve and Councillors may be adjusted annually through the budget process to reflect current economic conditions.

Honorarium

Reeve	$69,360
Deputy Reeve	$64,260
Council Members	$59,517

Meals (Inclusive of gratuity)

Breakfast	$20
Lunch	$25
Supper	$30

Travel

Elected Officials	From place of residence for purposes of conducting County Business as per this policy, as well as Policy 2135.

Allowances

Internet Service	$50 per month.
Communication Device	$50 per month for personal communication device.

Please Note: Schedule "A" is reviewed by Corporate Services on an annual basis during the budget process.

SCHEDULE "B"
CONFERENCES AND CONVENTIONS

Funding will be provided for all Elected Officials to attend:

- Rural Municipalities of Alberta Conventions

Conferences, Meetings, and Conventions Annual Budget Allocations:

- Reeve $9,600 per year (Councillor budget plus $2,300)
- Councillor $7,300 per year

All other costs associated with conferences and conventions are required to be funded through this budget. These include, but are not limited to, registration costs, lodging, meals, mileage, airfare, and car rentals.

Please Note: These amounts are subject to change through a vote by Council during the annual budget cycle. The policy will be updated accordingly.

SCHEDULE "C"
MANDATORY TRAINING

As determined by the Municipal Government Act (MGA) or Province of Alberta.

Annual Budget Allocations:

Reeve & Councillors $5,000 each over the four (4) year term

Council Travel Expenses Policy

Section 100 NO. 155 | Effective January 1, 2025 | Revised December 19, 2024

1. **PREAMBLE**

1.1 Lethbridge County pays for business-related expenses incurred by Council members in the performance of their duties.

1.2 Council is expected to demonstrate sound judgement and prudent use of County funds and resources to ensure fiscal responsibility, transparency, and accountability.

2. **PURPOSE**

2.1 The purpose of this policy is to establish guidelines and procedures to be followed to reimburse the eligible travel expenses incurred by Lethbridge County Council.

3. **DEFINITIONS**

3.1 Claimant is all Lethbridge County Council members requesting reimbursement of funds for expenses incurred while travelling on County business.

3.2 Council is the collective group of elected officials that govern Lethbridge County and includes the Reeve, Deputy Reeve, and all Councillors.

3.3 Councillors are the elected officials of Lethbridge County, excluding the Reeve.

3.4 County is the municipality of Lethbridge County.

3.5 Deputy Reeve is a member, or members of Council appointed annually at the organizational meeting to fill the position of Deputy Reeve and may act as Reeve in the Reeve's absence.

3.6 Expense claims include details of business expenses related to approved travel for Lethbridge County in a form updated and maintained by Administration.

3.7 Official receipt is a vendor supplied payment documentation that is itemized to show all costs and taxes separately. Debit and credit card slips are not official receipts.

3.8 Reeve is the Chief Elected Official as defined in the Municipal Government Act. The Reeve is a member of Council appointed annually at the organizational meeting to fill the position.

4 RESPONSIBILITIES

4.1 Claimants are responsible for:

4.1.1 ensuring compliance with this policy and any other applicable policy or legislation

4.1.2 obtaining official receipts and/or other required documents to support all expense reimbursements. If an official receipt is not available, a copy of the receipt with an explanation is acceptable. If no receipt is available, an explanation must be provided.

4.1.3 submitting approved expense claims to the Executive Assistant, CAO and Council to assist and support with payroll and accounts payable processing.

4.2 The Reeve is responsible for:

4.2.1 reviewing and approving Councillors expense claims for accuracy and compliance with this policy and authorizing payment of claims that fully comply with the provisions of this policy.

4.2.2 informing Councillors of any expense claims that do not fully comply with the provisions of this policy. Where remuneration or expenses requested are beyond those outlined in this policy, or a conflict arises, the matter will be referred to Council for decision through resolution.

4.3 The Deputy Reeve is responsible for:

4.3.1 reviewing and approving the Reeve's expense claims for accuracy and compliance with this policy and authorizing payment of claims that fully comply with the provisions of this policy.

4.3.2 informing the Reeve of any expense claims that do not fully comply with the provisions of this policy. Where remuneration or expenses requested are beyond those outlined in this policy, or a conflict arises, the matter will be referred to Council for decision through resolution.

4.4 Administration is responsible for:

4.4.1 reviewing, developing, implementing, monitoring and evaluating this policy. A review of this policy should take place at least every three (3) years.

4.4.2 reviewing and budgeting sufficient funds during the budget cycle, in consultation with Council, to enable Council to carry out their respective duties and manage their budget.

4.4.3 coordinating travel, accommodation, convention, and conference activities of Council to benefit from group rates or discounts to the extent feasible and practical.

4.4.4 reviewing the expense claim for accuracy and completeness and ensuring it has been reviewed and approved by the appropriate individual as per this policy.

4.5 Council is responsible for:

4.5.1 following this policy to demonstrate transparency and accountability to taxpayers.

4.5.2 not exceeding amounts indicated in the approved budget without approval of Council, by a resolution.

5 GENERAL

5.1 Lethbridge County will pay the cost of eligible expenses incurred while traveling on County business.

5.2 All travel that will incur expenses as per this policy must be approved in advance by Council through a resolution.

5.3 It is expected that Council uses their corporate purchase card for all eligible travel expenses incurred on behalf of the County.

5.4 Reimbursement of out-of-country expense claims will be in Canadian dollars equivalent to the currency of the country where the expenditures occurred. Expenses will be converted using the exchange rate that was in effect during the trip.

5.5 Expense claims are to be submitted within 30 days following the claim event and prior to December 15th of each year in order to allow time for processing before the end of the calendar year the expense took place.

5.6 Any reimbursement for travel expenses received from a third party that have been previously reimbursed by the County, shall be remitted to the County.

5.7 The County will not pay or reimburse for cancellation fees incurred unless pre-approved or in the case of an emergency.

5.8 Other relevant County policies, directives, procedures and guidelines may be applicable and should be reviewed prior to travel.

5.9 Failure to adhere to this policy or false statement of claim may result in:

5.9.1 delay or refusal to reimburse Claimants for expenses

5.9.2 a requirement to reimburse the County for ineligible expenses

5.9.3 unnecessary costs to the County

6 EXCEPTIONS

6.1 Exceptions to this policy may be approved by the Chief Administrative Officer (CAO) and Reeve. If the Reeve is requesting an exception, it may be approved by the CAO and Deputy Reeve.

7 EXCLUSIONS

7.1 As Council is compensated for all expenses related to personal vehicles and meals for County business, those expenses are not eligible to be claimed under this policy.

7.2 The County will only reimburse for expenses that are business related. When combining personal travel with business travel, Claimants are responsible for all incremental costs associated with the personal component of the trip. Claimants are also responsible for any incremental costs associated with accompanying personal travel companions.

7.3 Lethbridge County does not reimburse for any spousal expenses related to conferences or travel.

7.4 The County will not reimburse costs for any tickets, fines, or penalties resulting from a violation of any local, provincial or federal statute.

7.5 The cost of acquiring a passport photo and passport processing are not reimbursable expenses.

7.6 Advance requisitions prior to travel are not permitted.

8 TRANSPORTATION

8.1 **General guidelines**

8.1.1 The prescribed method of travel is the most direct, practical, and economical mode of transportation and shall be used, unless otherwise authorized.

8.1.2 Reasonable efforts should be made for cost savings (e.g. carpooling).

8.2 **Corporate vehicles**

8.2.1 Wherever reasonable and subject to availability, a vehicle supplied by Lethbridge County should be used for business travel.

8.2.2 Shared or pooled corporate vehicles should not be used for extended travel durations.

8.2.3 The County does reimburse for fuel for corporate vehicle use and mileage cannot be claimed.

8.3 **Personal vehicles**

8.3.1 Council members are not eligible for expense claims for use of their personal vehicles for County business as they are provided a fixed travel allowance as per the Council Remuneration Policy.

8.3.2 Council must have motor vehicle insurance to use their personal vehicle for all Lethbridge County business.

8.3.3 Council shall inform their insurance provider if they intend to use their personal vehicle to conduct Lethbridge County business and verify that their motor vehicle insurance will cover the intended business use. If an additional premium is required, this additional premium is not reimbursable by the County as this cost is covered as part of the travel allowance.

8.3.4 Any costs incurred due to "collision" type claims (e.g. own vehicle damage, including rock chips and windshield damage) is not reimbursable by the County and is the responsibility of the Council member. Such costs include the policy deductible and loss-of-use costs while the owner's vehicle is undergoing repairs.

8.4 **Rental vehicles**

8.4.1 Rental vehicles should only be used for travel north of Edmonton and outside the province of Alberta.

8.4.2 For travel in Edmonton or south, within the province of Alberta, rental vehicles may only be authorized where the use is economically justified or where no reasonable alternative exists. This must be pre-approved as an exception to this policy.

8.4.3 An official receipt and a copy of the rental agreement is required for claim reimbursement.

8.4.4 Reimbursable expenses include the rental fee for non-luxury model cars, the kilometer charge by the car rental agency, fuel charges, required insurance, and applicable taxes.

8.4.5 Insurance must be purchased to include full public liability and property damage (PLPD) and comprehensive insurance. The premium charge for such coverage is to be included in the rental costs. Insurance must be waived if using the corporate purchase card as coverage is provided through the purchase card provider.

8.4.6 A collision damage waiver should be waived if renting a vehicle to conduct County business within Alberta as this is already covered by Lethbridge County insurance or the purchase card provider if the corporate purchase card is used.

8.4.7 A collision damage waiver should be purchased if a vehicle is rented outside Alberta, or the intention is to travel outside Alberta on County business.

8.5 **Air travel**

8.5.1 Air travel should only be used for travel north of Edmonton and outside the province of Alberta.

8.5.2 For travel in Edmonton or south, within the province of Alberta, air travel may only be authorized where the use is economically justified or where no reasonable alternative exists. This must be pre-approved as an exception to this policy.

8.5.3 Air travel will be reimbursed based on actual cost. All claims for air travel must be accompanied by an official receipt.

8.5.4 Claimants are responsible to select the most reasonable, economical air fare available and should try to take advantage of seat sales and advanced booking fares.

8.5.5 The County will reimburse for economy seat selection fees and checked bagged fees, within reason.

8.5.6 The County will not reimburse for seat upgrades, business, priority, or first-class type seats, in-flight meals, or entertainment purchases.

8.6 **Medical insurance**

8.6.1 Out of province and out of country medical insurance is provided as part of Lethbridge County's benefit package. For further information, refer to our group insurance plan or the County's benefits administrator.

8.6.2 A Claimant who is required to travel outside Alberta on County business may, upon submission of receipts, claim the cost of extra medical insurance where these costs are not otherwise included in the County's benefit plan.

8.7 **Cancellation insurance**

8.7.1 The County will only reimburse cancellation insurance for international travel (outside of North America), otherwise cancellation insurance is not reimbursable.

8.8 **Taxis or ride-sharing (ex. Uber)**

8.8.1 Taxi fares or ride-sharing expenses may be claimed for business purposes. An official receipt is required.

8.8.2 Gratuities are reimbursed to a maximum of 18%.

8.9 **Parking**

8.9.1 Parking fees incurred while carrying out County business will be reimbursed with a receipt.

9 ACCOMMODATIONS

9.1 Claimants will be reimbursed for accommodation expenses based on actual costs (hotel room rate and applicable taxes). Hotel invoice/statements must be submitted with the expense claim.

9.2 Accommodations, hotel, or otherwise, should be selected based on reasonable and practical location and cost. Accommodations will be reimbursed based on standard room rates only, and corporate, government, or best rates should be booked when available. Room upgrades will not be reimbursed.

9.3 In-room charges such as room service, movies, mini-bar, personal phone calls, etc. will not be reimbursed.

9.4 Alternate lodging in lieu of hotel will be reimbursed at the rate of $125 per night. No receipt is required.

Council Remuneration Policy

Section 100 NO. 183 | Effective January 1, 2025 | Revised December 19, 2024

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1. **PREAMBLE**

   1.1 Lethbridge County will provide remuneration to members of Council to fulfill the duties and responsibilities as an elected official.

2. **PURPOSE**

   2.1 This policy provides guidelines and procedures for the remuneration of Council. The purpose of this policy is to establish the compensation principles, guidelines, and procedures for Lethbridge County Council members. The objectives are to:

      2.1.1 provide fair, consistent, and adequate compensation for Council at a level that will attract community-minded citizens as candidates for public office.

      2.1.2 ensure compensation provided to Council is done so in a transparent and fiscally responsible manner.

      2.1.3 ensure that personal costs related to conducting Council business are minimized for Council.

      2.1.4 maintain compensation relative to comparative municipalities.

3. **DEFINITIONS**

   3.1 Council is the collective group of elected officials that govern Lethbridge County and includes the Reeve, Deputy Reeve, and all Councillors.

   3.2 Councillors are the elected officials of Lethbridge County, excluding the Reeve.

   3.3 Council business refers to the activities conducted by Council in keeping with the provisions of the Municipal Government Act. Examples of Council business includes, but is not limited to, attendance at council and committee meetings, municipally sanctioned events, meetings with the CAO, meetings with constituents, and community relations.

   3.4 County is the municipality of Lethbridge County.

3.5 Deputy Reeve is a member or members of Council appointed annually at the organizational meeting to fill the position of Deputy Reeve and may act as Reeve in the Reeve's absence.

3.6 Reeve is the Chief Elected Official as defined in the Municipal Government Act. The Reeve is a member of Council appointed annually at the organizational meeting to fill the position.

4. RESPONSIBILITIES

4.1 Council is responsible for:

4.1.1 following this policy to demonstrate transparency and accountability to taxpayers.

4.1.2 not exceeding amounts indicated in the approved budget without approval of Council, by a resolution.

4.2 Administration is responsible for:

4.2.1 reviewing and budgeting sufficient funds during the budget cycle, in consultation with Council, to enable Council to carry out their respective duties within the approved budget.

4.2.2 reviewing financial reports with Council on a quarterly basis, or as requested by Council.

4.2.3 updating rates in Schedule "A" as approved by Council through a resolution or the annual budget process.

5. BASIC HONORARIUM

5.1 The basic honorarium is paid to Council for the performance of their duties as elected officials. The basic honorarium rate is approved through the annual budget process and is identified in Schedule "A".

5.2 The basic honorarium is taxable and will be paid monthly with the last regular payroll run of the month.

5.3 Each member of Council will receive the basic honorarium for the following duties, responsibilities, and attendance for Council business:

5.3.1 regularly scheduled Council meetings, committee meetings, and special Council meetings (including public hearings).

5.3.2 informal and formal meetings with the CAO, Administration, and Council.

5.3.3 meetings to complete the CAO performance review.

5.3.4 Council planning sessions and/or other workshops, as required or requested to attend.

5.3.5 County employee events and social functions.

5.3.6 Council orientation sessions.

5.3.7 business and informal meetings with other municipal councils, including dinners and socials.

5.3.8 meetings with other government agencies and businesses on behalf of the County.

5.3.9 preparation work.

5.3.10 direct work with residents, businesses, and other organizations for Council business.

5.3.11 emergency meetings to deal with disaster occurrences.

5.3.12 public workshops, open houses, and other public input sessions.

5.3.13 attendance at public events hosted or co-hosted by the County meant for celebration or public recognition.

5.3.14 meetings, social functions, or events held when attending as a dignitary or representative of the County.

6. ALLOWANCES

6.1 Reeve and Deputy Reeve allowance:

6.1.1 The Reeve and Deputy Reeve allowance is intended to compensate individuals filling these positions for the additional duties and responsibilities associated with these roles.

6.1.2 The rates are identified in Schedule "A".

6.1.3 This allowance is taxable and will be paid monthly with the regular payroll cycle.

6.2 Travel and meal allowance:

6.2.1 The travel and meal allowance is intended to compensate Council for use of their personal vehicle and the costs of meals related to performance of their duties.

6.2.2 The rates are identified in Schedule "A".

6.2.3 Council is encouraged to utilize a County fleet vehicle when possible (subject to availability). All efforts will be made to prioritize a County fleet vehicle for Council use, however, in the case that a vehicle is not available, Council is expected to make alternate arrangements for travel at no additional cost to the County unless approved as an exception as per the Council Travel Expenses Policy.

6.2.4 This allowance is taxable and will be paid monthly with the regular payroll cycle.

7. GENERAL

7.1 Expenses relating to a home office, including home internet and phone, cell phone, office furniture and supplies, etc. will not be reimbursed.

7.2 Members of Council will be provided with a County provided laptop or tablet in order to perform their official functions.

8. EXTENDED ABSENCES

8.1 Any member of Council who is absent for more than three consecutive meetings will not be paid for the basic honorarium or allowances for that period, unless otherwise approved by Council.

8.2 In extenuating or extraordinary circumstances, a leave of absence may be approved by Council resolution.

9. BENEFITS

9.1 Eligible members of Council will be given the opportunity to join the County benefits plan in accordance with the rules and regulations set out in that plan. Benefit premiums will be paid 100% by Lethbridge County.

9.2 If a member of Council is no longer eligible for benefits as a result of reaching the age limit as indicated in the benefit plan, the County will pay in lieu of benefits based on premiums for Individual's (single/member only).

10. EXTERNAL BOARDS, COMMITTEES, OR COMMISSIONS

11.1 In the event that a member of Council receives any remuneration from an external board, committee, or commission for their duly authorized attendance on behalf of the County at a meeting of the said board, committee, or commission, they are not eligible to be paid any additional remuneration by the County. If related expenses are reimbursed by the external boards, committees, or commissions, they are not eligible for reimbursement by the County. In the case these related expenses are not reimbursed, they may be eligible for reimbursement as per the Council Travel Expenses Policy.

11. EXCEPTIONS

10.1 Exceptions to this policy may be approved by Council resolution.

12. REVIEW

12.1 This policy, including a review of Council remuneration is to be reviewed once each four-year term.

12.2 Council may direct Administration or request a third-party review of Council remuneration be undertaken to bring forward recommendations regarding Council remuneration.

13. RELATED DOCUMENTS

13.1 Policy 155 – Council Travel Expenses

SCHEDULE "A"

HONORARIUM AND ALLOWANCES

Honorariums for Council may be adjusted annually through the budget process and updated by Administration to reflect any approved updates.

BASIC HONORARIUM

Each individual Council member: $3,750 per month

ALLOWANCES:

Deputy Reeve allowance: $500 per month for all months acting as Deputy Reeve

Reeve allowance: $2,500 per month for all months acting as Reeve

Travel and meal allowance:

- Councillors: $125 per month
- Deputy Reeve: $250 per month
- Reeve: $375 per month

M.D. of OPPORTUNITY No. 17
COUNCIL POLICY

TITLE:	**COUNCIL REMUNERATION POLICY**
EFFECTIVE DATE:	December 11, 2024
POLICY NUMBER:	**C13**

PURPOSE OF POLICY

A Policy of the Municipal District of Opportunity No 17 to define Reeve and Council's remuneration and expense reimbursements.

NOW THEREFORE, the Council of the Municipal District of Opportunity No. 17, duly assembled, enacts as follows:

1. NAME OF POLICY

This policy shall be known as the Council Remuneration Policy.

2. DEFINITIONS

a) **Municipality** means the Municipal District of Opportunity No. 17.

b) **Council** means the Reeve and Council Members of the Municipal District of Opportunity No. 17.

c) **Council Member** means elected official of the Municipal District of Opportunity No. 17.

d) **Act** means the Municipal Government Act being Chapter M-26, R.S.A. 2000.

e) **CAO** means the Chief Administration Officer of the Municipality.

f) **Hospitality event** means the hosting of Internal Event(s) or External Event(s) in promotional and/or other functions involving meals, refreshments, events or social gatherings to promote the interests of the Municipal District of Opportunity No. 17. Appendix C includes a list of the events that would be considered Hospitality events.

g) **Incidentals** means costs including, but not limited to, parking and transportation costs (if not claimed with receipt)

3. MUNICIPAL OFFICE

a) In accordance with Section 204 of the Act, the municipal office shall be the administration office located at Plan 022-3332 Civic Address #2077, Mistassiniy Road North.

b) Council may from time to time, and by resolution, establish area offices in other communities within the municipality.

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4. CHIEF AND DEPUTY CHIEF ELECTED OFFICIAL

a) The Chief Elected Official shall have the title of "Reeve" and the Deputy Chief Elected Official shall have the title of "Deputy Reeve".

b) Annually, at the organizational meeting of Council, Council shall appoint the Reeve and Deputy Reeve from amongst its members.

5. COUNCIL ANNUAL BUDGET

a) Council Members are annually allocated an operating and expense budget allowance for the purposes of:
   i) Council or Committee Meetings and Conference/Events Attendance
   ii) Monthly Preparation Time
   iii) Telephone Expense
   iv) Mileage Rate Expense
   v) Subsistence Expense
   vi) Lodging Expense

b) Council Members are expected to operate within their allocated budget allowances and continually monitor their budgets. Council Members are not permitted to exceed their annual budget allocation unless approval is granted by a Council Motion.

6. REMUNERATION AND EXPENSE REIMBURSEMENT

a) The annual salary and benefits are intended to remunerate elected officials for the performance of regular and usual duties associated with the responsibilities of such elected offices, including attendance at:
   i) Regular and Special meetings of Council, including Public Hearings, Committee of the Whole;
   ii) All annual strategic planning workshops and budget presentations;
   iii) Conventions, conferences, seminars or workshops which elected officials attend;
   iv) Meetings of importance where it is considered the attendance of elected officials is important or essential. Such situations shall normally be reported to Council as soon as practical through Council Representative Reports at the Regular meeting of Council; and
   v) Remuneration during emergency situations as per section 10 below.
   vi) Annual Cost of Living Allowance as approved.

b) Annual remuneration and expense claims will be paid on the 15th and 30th of each month (except February, on the last day).

c) The remuneration and expense reimbursement prescribed are intended to compensate elected officials for all of their duties. Wherever possible and reasonably practical, elected officials shall rearrange their schedule in advance to accommodate the work of Council and reduce or eliminate the need for additional expenses. When this is not possible, elected officials may claim reimbursement for expenses as per Appendix A.

d) To receive reimbursements, all expense reports must have receipts attached. If no receipt is available, a detailed written statement must accompany the expense report. All expense reports are to be reviewed and approved by the Reeve/Deputy Reeve, and by Administration to ensure conformity with applicable policies.

7. GROUP BENEFIT PLANS

Council shall be eligible, at their option, to participate in the following items under the Municipality's Group Benefit Plans:

Benefits	Premiums
a) Group Life Insurance of $100,000	100% employer paid
b) Dependents Life Insurance	100% employer paid
i) Spouse $20,000	
ii) Dependent Child $10,000	
c) Accidental Death and Dismemberment	100% employer paid
d) Extended Health Care	100% employer paid

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e) Dental Insurance 100% employer paid

8. TRAINING AND DEVELOPMENT

a) Council benefits from training and development opportunities to enable them to perform their governance role as per the Municipal Government Act and keep informed on current and emerging local government issues.

b) The annual budget shall be inclusive of all related expenses and used for the following:
   i) Annual Rural Municipalities of Alberta (RMA) conference;
   ii) Annual training & development opportunities provided to Council as a whole, generally within the Municipality, including all opportunities offered for general orientation, training, retraining and strategic initiatives;
   iii) Annual courses, workshops, seminar, webinars etc.;
   iv) Attendance at annual conferences or seminars that are directly related to the Council Member's role as the Council appointed representative on Council's Boards, Committees and Commissions;
   v) Purchase of information and learning materials directly related to Council business such as books, journal subscriptions, etc. Council Members are encouraged to share these materials with other Council Members to eliminate duplication; and
   vi) Other requests for training and development that are directly related to the role of a Council Member but not listed above, shall be made in writing to Council for approval, prior to occurring any expenses.

c) Council Members are required to provide a brief report of significant learnings during Council Representative Reports in the Regular Council Meeting after they have taken part in a developmental activity. This will enable other members of Council to share some of the benefits of that development and to better determine if such an activity would be worthwhile given their needs and circumstances.

d) The Municipality shall not pay for guest expenses associated with any Council activity, except in the case of a partner/spouse being invited or expected to attend conference banquet/gala, social, or fundraising event, and the Council member is attending the event in an official capacity. In this case, the partner/spouses's ticket may be expensed.

g) To assist with carrying out their duties, Council shall be provided with a laptop, IPad or tablet, once per elected term.

9. REIMBURSABLE EXPENSES

a) The rates and terms prescribed are intended to avoid economic loss to Council when reasonable and related expenses are incurred that are directly related to Municipality business.

b) Travel and accommodation shall be comfortable and of good quality, neither extravagant nor substandard.

c) A Council Member, when travelling on official municipality business may claim the following expenses with a receipt:
   i) air fare
   ii) bus fare
   iii) taxi fares
   iv) parking charges
   v) automobile rental
   vi) public transportation

d) Reimbursement is available, on presentation of an expense form, that provides the actual logged total number of kilometers travelled for travel for Municipality business, the destination and the reason for travel. Alternatively the allowed kilometer or the allowed Reference list (Appendix B) could be used if no logbook is kept. Council Member will be reimbursed per kilometer for travel as per Appendix A. Where more than

one Council Member shares private motor vehicle transportation, only the person whose personal vehicle is being used shall claim the expense.

e) A Council Member who is required by his/her insurance company to be insured for business use of his/her motor vehicle for travel on Municipality business shall be reimbursed for the full amount of applicable business premium up to a maximum as per Appendix A and pro-rated if coverage applies to a lesser period of time, upon submission of proof of payment.

f) If Council is required to travel on Municipality business and overnight accommodation away from his/her regular home is necessary, he/she may claim:
   i) The actual cost of accommodation on production of receipts;
   ii) Council may wish to secure alternate accommodation at no cost to the official/Municipality. He/she may then claim for a gift with receipt for the amount as shown on Appendix A.

g) Meals and Gratuities
   i) Council may claim the actual and reasonable cost of a meal including taxes and a normal gratuity of not more than 15% upon the submission of receipts with taxes and gratuities indicated on the receipt. If a receipt is lost or unavailable, the maximum expense Council may claim is the flat and all-inclusive rate set in Appendix A.
   ii) Receipts identifying the establishment, the meal(s), refreshment(s), taxes and gratuities are required. Alcoholic beverages are not reimbursable except for Hospitality events at the discretion of the Reeve or CAO.
   iii) Where meal costs are included on a hotel bill, they must be identified as meal costs and a detailed receipt included.
   iv) Where conference, seminar or meeting includes meals, the Municipality will not reimburse substitute meals, except in cases of dietary restrictions or special circumstances that are not allowed for by the meal provider at these events where Council may claim by receipt or flat rate set in Appendix A as noted in i) & ii).
   v) Expense claims for meals apply to Council travelling to and from meetings, conferences or seminars.

h) Hosting
   i) Council may claim reimbursements for the reasonable cost of hosting business associates such as other elected officials, locally or in travel status upon the submission of an expense report, complete with receipts and full details, including the names, which company the person(s) represent and the reason.
   ii) Claims for expenses for hosting shall be supported with a brief written explanation signed by Council and supported by receipts.

i) Telephone and Internet Connectivity
   i) A monthly allowance will be paid as indicated in Appendix A.
   ii) Where a Council Member incurs telephone and internet connectivity expenses exceeding the allowance set in Appendix A, such as telephone and long distance telephone charges, the Council Member may claim those expenses at actual costs, provided that the claim is backed by vendor or service provider's statement of charges or invoice.

j) Other Costs
   If Council incurs other expenses for which reimbursement is not specifically mentioned herein, he/she may recommend to Council that they be reimbursed for the expenses incurred and the members shall decide by majority vote whether any of the expenses will be reimbursed.

k) Expense Reports
   i) Council shall, within 30 days of incurred costs, complete an Expense Claim form to be provided to Administration, who shall review such form for conformity to this policy. If non-conformance, Administrationwill revert back to the Council Member, to correct. Where there are extenuating circumstances, Council shall have the authority to approve extraordinary expenses that are directly related to Council business by majority vote.
   ii) Expense reports shall normally be completed every quarter and in any case must be completed by December 31 of the current year for all outstanding current year expenses.

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iii) Administrationshall prepare a report for each Council Member's expenses on a quarterly basis, including training and development activities. Quarterly Expense Reports will be signed by each Council Member and shall be made available for public viewing on the Municipality's website.

iv) Ineligible Expenses:
   a. Alcoholic beverages, except in case of Hospitality event at the discretion of the Reeve or CAO.
   b. Activities for political party events hosted by a party, constituency association or candidate, except for the actual cost of the event only (e.g. meal, green fees only).
   c. Any portion of a receipt that is paid for by a third party.

l) A Council Member shall not claim expenses from a board or committee or any other body, for such claims, if the Municipality is already providing for payment and reimbursement for such representation.

m) A Council members expense claim shall not be processed without the approval signature of the Reeve and CAO. In the Reeve's absence the deputy Reeve is authorized to sign; and in the event both the Reeve and deputy Reeve are absent, any one of the Councillors with designated signing authority is authorized to sign the expense claims. In the CAO's absence a designated person as stand in for the CAO.

n) Council expense claims shall not be amended without written confirmation of the Councillor and, if already approved, the Reeve or deputy Reeve.

o) The Reeve's expense claim shall not be processed without the approval signature of the deputy Reeve. In the deputy Reeve's absence, any one of the Councillors with designated signing authority is authorized to sign the expense claims.

p) A Council Member's expense claim shall be reimbursed on the following normally scheduled payroll run of the claim being submitted to the Municipality administration, and is subject to the following provisions:
   i) each expense claim accompanied with the supporting documents such as receipts shall be personally prepared and signed by the claimant for accurancy and completeness;
   ii) reimbursement of an expense claim shall be based on the claimants option of pre-authorised option of direct depositing or cheque issuance; and

q) No receipt of supporting document is required if an expense claim is based on pre-approved rates for meals and mileage.

r) Home office supplies – Council are authorized to expense the purchase of home office supplies (printer, ink, paper).

10. MUNICIPAL COUNCIL MEMBER'S FUNERAL

a) The Municipality recognizes some responsibility towards funeral expenses for current Council.

b) The following funeral costs shall be considered for reimbursement or payment directly to an organization or agency providing services with the total of payments and/or reimbursements not exceeding the maximum amount set as per Appendix A.
   i) payment for the use of the municipal hall for wake;
   ii) payment of family wreath for casket;
   iii) payment of casket;
   iv) payment of funeral services if applicable;
   v) a donation of food costs; and
   vi) any other associated funeral costs as per the funeral director.

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ADMINISTRATION:

1. This policy replaces all prior versions of the *C.13 Council Remuneration Policy.*

PRESENTED:	May 26,2021	
PASSED:	May 26, 2021	
AMENDED:	April 13, 2022	
AMENDED:	May 1, 2022	Added: Incidentials (day trip, less than 24 hours)
AMENDED:	October 25, 2022	
AMENDED:	May 10, 2023	Change Telephone/Internet from $200 to $300
AMENDED	July 12, 2023	Change mileage rate from .68 to .80 cents per km
AMENDED	October 23, 2023	Change Reeve Salary from $88,200 to $91,200, change Deputy Reeve Salary from $84,600 to $84,900, change Council Members from $81,900 to $84,900; and change Council members funeral cost from $5,000 to $10,000.
AMENDED	October 22, 2024	Increased Reeve, Deputy Reeve and Council Members Salary by 5% and approved COLA increase. Changed expense claim rates to C.R.A. prescribed rates. Changed expense claim payments to be done twice per month with payroll effective November 1, 2024
AMENDED	December 11, 2024	Removed 6a)ii) All council appointed Boards, Committees, and Commisions as appointed;, Appendix A Changed description for Eligible council boards and committees from Half day and full day honorariums to As Noted in COUNCIL BOARDS & COMMITTEES – ORGANIZATION COMMITTEE STRUCTURE and changed the amount from $50 to $100 per meeting.

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APPENDIX A

RATES OF REMUNERATION AND EXPENSE REIMBURSEMENT FOR COUNCIL

Effective November 1, 2024

DESCRIPTION	AMOUNT
Annual Salary	Reeve $95,760 Deputy Reeve $ 89,145 Council Members $89,145
Rate per kilometer travelled	Per applicable CRA prescribed rate
Subsistance Allowance	Per applicable CRA prescribed rate
Accomodation (with receipts) Non-commercial (private/without receipts)	At cost. Per applicable CRA prescribed rate
Incidentals	Per CRA prescribed rate, unless reimbursed receipt
Eligible council boards and committees, As noted in COUNCIL BOARDS & COMMITTEES - ORGANIZATION COMMITTEE STRUCTURE	$100 per meeting
Telephone and Internet	$200 per month
Home Office Supplies	Expenses allowable based on receipts being provided up to reasonable amounts and can include the following: • Printing paper & stationary • Pens & pencils • Ink & toner In a standard term of council, councillors ma claim expenses one-time, for: • Printer • Cell-phone booster
Council Member's Funeral cost	$ 2,500

APPENDIX B

ALLOWED KILOMETERS FOR EXPENSE REIMBURSEMENT FOR COUNCIL FOR UNDOCUMENTED/LOGBOOKED TRAVEL

Effective May 26, 2021

From	To	One way
Wabasca	Edmonton	322 km
Trout Lake	Edmonton	512 km
Peerless Lake	Edmonton	487 km
Calling Lake	Edmonton	206 km
Red Earth	Edmonton	422 km
Sandy Lake	Edmonton	281 km
Chip Lake	Edmonton	454 km
Chip Lake	Wabasca	140 km
Wabasca	Sandy Lake	35 km
Wabasca	Trout Lake	324 km
Peerless Lake	Trout Lake	25 km
Calling Lake	Trout Lake	425 km
Red Earth	Trout Lake	89 km
Sandy Lake	Trout Lake	351 km
Chip Lake	Trout Lake	461 km
Wabasca	Peerless Lake	299 km
Trout Lake	Peerless Lake	25 km
Calling Lake	Peerless Lake	400 km
Red Earth	Peerless Lake	64 km
Sandy Lake	Peerless Lake	326 km
Chip Lake	Peerless Lake	436 km
Wabasca	Calling Lake	117 km
Trout Lake	Calling Lake	425 km
Peerless Lake	Calling Lake	400 km
Red Earth	Calling Lake	335 km
Sandy Lake	Calling Lake	75 km
Chip Lake	Calling Lake	248 km
Wabasca	Red Earth	234 km
Trout Lake	Red Earth	89 km
Peerless Lake	Red Earth	64 km
Calling Lake	Red Earth	335 km
Sandy Lake	Red Earth	261 km
Chip Lake	Red Earth	371 km
Wabasca	Slave Lake	136 km
Trout Lake	Slave Lake	259 km
Peerless Lake	Slave Lake	234 km
Calling Lake	Slave Lake	191 km
Red Earth	Slave Lake	169 km

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Sandy Lake	Slave Lake	163 km
Chip Lake	Slave Lake	273 km
Wabasca	Athabasca	176 km
Trout Lake	Athabasca	388 km
Peerless Lake	Athabasca	364 km
Calling Lake	Athabasca	59 km
Sandy Lake	Athabasca	134 km
Chip Lake	Athabasca	307 km
Red Earth	Athabasca	298 km
Wabasca	White Court	328 km
Trout Lake	White Court	452 km
Peerless Lake	White Court	427 km
Calling Lake	White Court	284 km
Red Earth	White Court	362 km
Sandy Lake	White Court	355 km
Chip Lake	White Court	466 km
Wabasca	Jasper	585 km
Trout Lake	Jasper	709 km
Peerless Lake	Jasper	684 km
Calling Lake	Jasper	551 km
Red Earth	Jasper	619 km
Sandy Lake	Jasper	612 km
Chip Lake	Jasper	723 km
Wabasca	Banff	741 km
Trout Lake	Banff	921 km
Peerless Lake	Banff	896 km
Calling Lake	Banff	705 km
Red Earth	Banff	831 km
Sandy Lake	Banff	699 km
Chip Lake	Banff	872 km
Wabasca	White Horse	1923 km
Trout Lake	White Horse	1827 km
Peerless Lake	White Horse	1802 km
Calling Lake	White Horse	1980 km
Red Earth	White Horse	1737 km
Sandy Lake	White Horse	1950 km
Chip Lake	White Horse	2061 km
Wabasca	Peace River	378 km
Trout Lake	Peace River	254 km
Peerless Lake	Peace River	229 km
Calling Lake	Peace River	436 km
Red Earth	Peace River	164 km
Sandy Lake	Peace River	405 km

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APPENDIX C

LIST OF EVENTS CONSIDERED TO BE HOSPITALITY EVENTS FOR THE PURPOSES OF THIS POLICY

- Rural Municipalities of Alberta conference social events
- Meetings or special events at which M.D. Administration or Council are entertaining third-party guests in an official capacity (other municipalities, government officials)
- Social events pertaining to conferences or workshops where Administration or Council are entertaining in an official capacity

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COUNTY OF NEWELL - POLICY HANDBOOK

POLICY NO: POL-011-25

TITLE:	COUNCILLOR'S COMPENSATION & EXPENSES	
ADOPTED:	August 7, 2025 (C-260/25)	
SUPERCEDES NO:	POL-011-25 (February 6, 2025)	**PAGE NO:** 1 of 6

POLICY PURPOSE: The purpose of this policy is to establish compensation and expense reimbursement for Councillors at a level that will attract community-minded citizens as candidates for public office and ensure compensation provided is transparent, cost-effective, and maintained relative to comparative municipalities in Alberta.

DEFINITIONS:

"Council Business" refers to the activities conducted by Council in keeping with the provisions of the *Municipal Government Act*.

"Councillors" includes the Reeve and Councillors of the County of Newell.

"Councillor's Office" As a Councillor, it is required to live in the Division in which the Councillor is elected. A Councillor's Office, or place of work, is deemed to be the Councillor's residence.

"Remuneration" refers to the payment or compensation a Councillor receives for performing official duties. This can include Basic Honorarium, Per Diems and Allowances.

POLICY GUIDELINES:

Basic Honorarium, Per Diems and Allowances

1. Basic Honorarium:
   a. A basic (monthly) honorarium shall be paid to Councillors for the following Council Business:
      i. Independent work with residents, businesses and other organizations (including open houses and public meetings).
      ii. Preparation for council and committee meetings.
      iii. Informal meetings with the CAO, staff and Councillors.
      iv. Evening networking events while at conferences and conventions.
      v. Attendance at meetings, volunteer events and social functions within the municipal boundary as dignitaries representing the County (i.e. Remembrance Day ceremonies, parades, Canada Day events, ribbon cuttings/grand openings);
      vi. Divisional Hamlet Advisory Committees, Road Tours, Recreation Board and Fire Department meetings.
      vii. Attendance at County functions in the context of celebrations or social functions.
   b. The current basic honorarium rates are identified in Schedule "A".
2. Per Diems:
   a. Councillors may claim an hourly per diem for all Council directed activity and the following Council Business:

i. Regular Council meetings, Special Council meetings, Committee of the Whole meetings and Organizational meetings.

ii. All internal committee meetings of the County. This refers to a County established committee created to address specific municipal issues or responsibilities. These committees are typically not external boards or commissions but form part of the County internal governance structure.

iii. Working sessions. This refers to non-decision-making meetings where Council discusses plans, or reviews matters related to governance or services. This may include workshops, service reviews, or policy discussions.

iv. Council orientation, strategic planning and working sessions.

v. Meetings of any external committee, board, or commission to which the Councillor is appointed by Council and for which no other per diem is paid.

vi. Conferences and Conventions.

vii. Council approved training and development courses.

viii. Business meetings with other municipal councils.

ix. Meetings with other government agencies and businesses on behalf of the County.

x. All other meetings or public appearances approved by Council as a "Function of Council".

b. Time calculated for per diem claims shall include travel time to and from the activity.

c. Hours are to be recorded on a one-half hour basis with parts of a one-half hour period being rounded up to the next one-half hour.

d. Where a Councillor receives remuneration from another board, commission or committee for their duly authorized attendance at meetings on behalf of the County, the Councillor's pay from the County shall be adjusted to match County policy.

e. The current per diem rates are identified in Schedule "A".

3. Allowances:

a. Councillors shall be paid a monthly communications allowance to cover phone, cell phone, and internet charges. The current rate is identified in Schedule "A".

b. Councillors may claim a wait time allowance up to three (3) hours where there is a delay between the end of one meeting and the start of the next function. The claim must not exceed the actual wait time rounded up to the nearest one-half hour.

4. The rates for basic honorariums, per diems, and allowances will be adjusted annually, effective January 1st each year, to reflect the December Consumer Price Index year over year percent change for Alberta as determined by Statistics Canada.

Conferences and Conventions

5. Councillors are expected to represent the County at conferences and conventions. Attendance at a Conference outside of those listed in section 6 and 7 below shall receive the prior authorization of Council for a Councillor to attend. If no Council meeting is scheduled to obtain approval, then the Reeve is to be made aware of the necessity of attending and Council will make a final decision at their next meeting.

6. The following are deemed approved for all Councillors to attend:

a. Spring & Fall Rural Municipalities of Alberta Conventions

b. Agriculture Service Board Summer Tour & Winter Conference

c. Foothills Little Bow Municipal Association Meetings.

d. The Federation of Canadian Municipalities Annual Conference (each Councillor may attend once per four-year term)

7. The following are deemed approved for Councillors and members-at-large to attend if the Councillor or member-at-large is a member of the respective Board or Committee indicated in brackets:

   a. Alberta Library Conference (Shortgrass & Municipal Library Board members)

   b. Disaster Forum (Emergency Management Committee members)

   c. Regional ASB Conference (ASB members)

   d. Seniors Housing Convention (Newell Foundation members)

   e. Spring Planning Conference (MPC & SDAB members)

   f. FCSS Conventions (FCSS members)

   g. Southern Alberta Waste to Energy Alliance (SAWEA)

   h. City of Brooks Recreation Board (participating as a representative of the County's Div. 5 & 10 Recreation Board)

   i. Alberta Water Week (Newell Regional Services Corporation)

   j. Alberta Coordinated Action for Recycling Enterprises (Newell Recycling Association)

8. Councillors may claim up to a maximum of eight (8) hours per day for conference and convention time plus actual travel time.

Training and Professional Development

9. Councillors are encouraged to participate in professional training and development opportunities to enhance their skills and knowledge to effectively fulfil their governance roles and responsibilities.

10. Each Councillor shall be entitled to a yearly allowance for training and development which will be included in the annual budget.

11. Each Councillor shall be responsible for keeping within their budgeted amounts for training and professional development.

12. The following are deemed approved for all Councillors:

    a. Elected Officials Education Program

    b. RMA workshops and webinars

    c. Annual Brownlee Law Seminar

    d. Annual Reynolds Mirth Richards Farmer Law Seminar

13. All other training and development must be approved by separate resolution of Council as a "Function of Council".

14. Councillors are expected to provide a written report to Council on the training and development they have completed.

Travel & Subsistence

15. Mileage will be paid to Councillors for all Council Business at the current provincial government approved rate both ways. Mileage is not covered for activities such as the Christmas Party, Golf Tournaments, Emerson Park Opening and other similar events

16. Mileage will be paid to Councillors for attendance at volunteer events and social functions within the region as dignitaries representing the County (i.e. Remembrance Day ceremonies, parades, rodeos, photo ops, Canada Day events, grand openings);

17. Hotels, flights, taxis, and parking will be reimbursed at actual cost with submission of a receipt.

18. A subsistence meal allowance, based on the most recently approved CRA simple method, will be paid while a Councillor is away from the Councillor's Office, unless meals are provided, then the allowance shall not be claimed whether a Councillor takes advantage of the meal or not. Administration will distribute information regarding the prevailing CRA rate as updates occur.

19. Spouses are permitted to accompany Councillors to conferences, conventions, or special events. The County will cover the cost for spouses to attend official banquets or special events where their attendance is permitted, up to a maximum of $200 total per calendar year. All other expenses are the responsibility of the spouse.

Policy Review

20. This policy should be reviewed in the year prior to a municipal election by either:

    a. The CAO appointing a group of three members of the public to review this policy, in accordance with Terms of Reference approved by Council, and present recommendations to Council. All members of the public above the age of 18 residing within the County of Newell are eligible to apply to this committee when it is advertised, or;

    b. The CAO engaging professional services to review elected officials' remuneration in comparable municipalities and present recommendations to Council, or;

    c. The CAO, or their designate, completing a review of elected officials' remuneration in comparable municipalities and present recommendations to Council.

ROLES AND RESPONSIBILITIES:

Councillors

21. Shall obtain receipts and/or other required documents to substantiate all expenditures and submit with any expense claim. Only detailed itemized receipts with GST number (if applicable) will be accepted. Debit and credit card receipts do not provide sufficient information to substantiate expenditures; however, in the instance where a receipt is lost or could not be obtained, approval will be at the discretion of the Councillor's Compensation Committee.

22. Where necessary, ensure a motion of Council for the Councillor's attendance is made prior to the claiming it on their monthly time sheet and expense report.

23. Shall not exceed individual budgets without prior approval of Council, by a resolution passed at a public meeting.

24. Should record "no charge" activity on the monthly Councillor Compensation & Expenses claims.

25. Disclose to Payroll staff any remuneration received from another board, commission or committee for their duly authorized attendance at meetings on behalf of the County to enable Payroll staff to adjust the Councillor's compensation to match this policy.

Administration

26. Shall provide Council with monthly compensation summary sheets indicating Councillor total compensation including the split between remuneration and expenses for the month and year to date.
27. Coordinate and pay for travel, accommodation, training and development, convention and conference activities of Council to benefit from group rates or discounts to the extent feasible and practicable and minimize the necessity of separate expense claims from individual Councillors.
28. Review and budget sufficient funds to enable individual Councillors and Council as a whole to carry out their respective duties and manage their individual budget.
29. Review and update rates in Schedule "A" on an annual basis in accordance with the provisions of this policy.

SCHEDULE "A"

HONORARIUM, PER DIEMS AND ALLOWANCES

BASIC HONORARIUM (paid monthly)

Reeve	$2,253.46
Councillors	$1,502.30

PER DIEM HOURLY RATE

Effective January 1, 2026	$50.38

COMMUNICATION ALLOWANCE (paid monthly)

Effective January 1, 2026	$118.57

TRAINING AND DEVELOPMENT ALLOWANCE (annual allocation)

Effective January 1, 2026	$2,155.84

Municipal District of Taber

Policy Handbook

Subject: Council Remuneration Policy

Effective: June 26, 2018

Approved by: Council

Function: Legislative

Policy Number: 11-006

Revised Date: October 22, 2024
February 11, 2025
August 19, 2025

PURPOSE AND APPLICATION

This policy governs the payment of Per Diems, Expenses and Benefits to Council members.

GENERAL POLICY PRINCIPLES

1. Standardization of what constitutes a per diem;
2. Recognition of what constitutes an eligible expense;
3. Categorize benefits provided by the municipality;
4. Provision of oversight and accountability by the Reeve or Deputy Reeve – when the Reeve is absent – who will sign off on all Councillor per diem and expense claims; and
5. Review of the policy annually.

DEFINITIONS

"Per Diem" means the rate-of-pay for each meeting attended on behalf of the Municipal District of Taber as appointed by Council. Unless otherwise approved by Council, this refers to Council appointed Boards and Committees.

"Expense" means a reimbursable cost accrued by the Councillor in the performance of their council approved duties.

POLICY RESPONSIBILITIES

6. Council Responsibilities
    a. Council shall:
        i. Submit regular per diem claims to the Reeve as per this policy in the approved format;
        ii. Submit expense claims to the Reeve as per this policy in the approved format;
        iii. Participate in the regular review of this policy.

PER DIEMS, ELIGIBLE EXPENSES AND BENEFITS

7. Per Diems
    a. The 2026 Councillor per diem rate will be based upon the 2025 per diem rate of $326.03 per day plus any cost of living adjustment (COLA) increase to wages/salaries provided to municipal staff in 2026.

    Council members will be paid for all meetings including travel in a day, using the meetings per diem rates as follows:

    Meetings (and travel) in a day of 0-4 hours – half day per diem;
    Meetings (and travel) in a day of 4-8 hours – full day per diem;
    Meetings (and travel) in a day over 8 hours – full day per diem plus a half day per diem.

    When Council submits their per diem and expense claims as per the above categories, they have the flexibility to claim reduced per-diems if they deem it appropriate and upon typical approval by the Reeve or Deputy Reeve as per Section II.4 of this policy.

    b. Claimable Per Diems includes the following:
        i. Regular and Special Council Meetings
        ii. Committee of the Whole Meetings
        iii. Ad Hoc Committee Meetings
        iv. Travel time
        v. Public Hearings outside of a Regular Council Meeting
        vi. Meetings outside of a Regular Council Meetings such as, but not limited to, meetings with community partners, MLA's, MP's, or other dignitaries
        vii. Meetings of Authorities, Boards, Commissions, Committees that the member, or alternate has been appointed to that do not remunerate
        viii. Conferences, Conventions, Education Sessions, Seminars and Workshops (with exception of RMA conventions as specified below.
        ix. Elected Official Orientation and Training
        x. Special Events such as golf tournaments, facility tours, and other community events where Councillors have been invited to represent the municipality
    c. Councillors who attend an event or meeting of an Authority, Board, Commission or Committee to which they are not the designated Council representative, or the alternate, will not receive a Per Diem.
8. Expenses
    a. Eligible expenses include:
        i. 2026 Mileage allowance at Canada Revenue Agency approved rate
        ii. Travel expenses including meals and accommodations for Council approved travel
        iii. 2026 Monthly Council expense allowance as approved by Council is $450 per month

iv. 2026 Monthly Reeve expense allowance as approved by Council is $850 per month
v. 2026 RMA Spring and Fall Convention allowance as approved by Council is $200 per convention

b. Ineligible Expenses include: alcohol and cannabis, mileage or expense claims related to partisan political fundraising events in which only one political party is represented.
c. Travel expense may be claimed at the amount shown on the submitted receipt. When reflexed on the receipt, voluntary gratuities on meals to a maximum of fifteen (15) percent of the bill may be claimed.
d. Per diem claims will be submitted to the Reeve prior to the first Council meeting of the month. The Reeve will review and approve the claim in accordance with this policy and submit it to the Director of Corporate Services before it is sent to Payroll for processing.
e. The Reeve's per diem claim, must be reviewed and approved by the Deputy Reeve. The Deputy Reeve will review and approve the claim in accordance with this policy and submit it to the Director of Corporate Services before it is sent to Payroll for processing.
f. Per diem claims received by Payroll by the first Council meeting of the month will be paid by the second Council meeting of the month.

9. Benefits
   a. Benefits provided by the Municipal District of Taber.
      i. The Municipality will provide life and injury insurance coverage for members of Council through RMA Insurance Ltd. Premium costs of will be 100% covered by the MD of Taber.
      ii. Councillors will have coverage for Health, Dental & Vision benefits through the MDT's current benefit provider. Premium costs will be 100% covered by the MD of Taber
      iii. Retiring allowance of $160 paid monthly to compensate councillors for their years of service

REVIEW
Review of the Council Remuneration Policy will be conducted annually before the organizational meeting of Council.

POLICY #LE 001 COUNCILLOR REMUNERATION AND EXPENSES

APPROVAL DATE:	**May 26, 1995**	**CROSS-REFERENCE:**	Municipal Government Act Procedural Bylaw in effect at the time PE 002 County Payroll Schedule PE017 Accommodation, Mileage and Subsistence Rates PE028 Compensation Review Process
RESPONSIBILITY:	Administration		
APPROVER:	Council	**APPENDICES:**	Schedules 1, 2, 3, 4
REVISION DATE(s)/MOTION #:	SPO 30-10-96; SPO 10-10-97; SPO 42-10-98; 30-02-00; 33-10-00; 32-06-01; 46-10-01; 09-02-02; 42-10-02; 09-03-03; 43-08-03; 07-12-03; 60-05-05; 16-11-05; 33-10-06; 34-10-06; 39-02-07; 40-05-07; 30-11-07; 31-11-07; 06-12-07; 30-01-08; 36-10-08; 17-06-09; 81-10-10; 47-12-10; 48-12-12; 24-05-14; 10-02-15; 06-10-15-ORG; (2016-01-35); (2016-12-50); 2017-12-72 (December 12, 2017); 2018-12-13; March 12, 2019; May 28, 2019; October 22, 2019; December 8, 2020 (2020-12-37) December 14, 2021 (2021-12-30); February 14, 2023 (2023-02-31); December 12, 2023 (2023-12-37); October 22, 2024 (2024-10-46); December 20, 2025 (2025-12-20)	**EFFECTIVE DATE:** **NEXT REVIEW DATE:**	December 21, 2025 October 2026

1. DEFINITIONS

1.a. - 1. a(i) **ACE** is the Alberta Central East Water Corporation

1.a(ii) **Alberta Municipalities** is the benefits provider, previously known as Alberta Municipal Services Corporation

1.a(iii) **ASB** is the Agricultural Service Board

1.a(iv) **Basic Honorarium** is a payment in recognition of acts or professional services for which custom or propriety forbids a price to be set.

1.a(v) **Councillor(s)** are Elected officials for the County of Vermilion River

1.a(vi) **County Business** is professional services for or on behalf of the County of Vermilion River

1.a(vii) **County** is the Municipality of the County of Vermilion River

1.a(viii) **CONSUMER PRICE INDEX ADJUSTMENTS** is the Cost-of-Living Adjustment

1.a(ix) **CRA** is the Canada Revenue Agency

1.a(x) **IDP** is an Inter-municipal Development Plan

1.a(xi) **ILC** is an Inter-municipal Liaison Committee

1.a(xii) **Per Diem Honorarium** is for remuneration as defined by Schedule 3

1.a(xiii)**RMA** is the Rural Municipalities of Alberta

1.a(xiv) **RRSP** is a Registered Retirement Savings Plan

1.a(xv) **RSP** is a Non-Registered Retirement Savings Plan

2. POLICY STATEMENT

2.a -To establish the standard compensation and benefit rates for services performed and expenses incurred by Councillors in the performance of their duties.

3. OBJECTIVES

3.a - To establish compensation guidelines for Councillors receiving payment for their Basic and Per Diem Honorariums, mileage, subsistence, and attendance at approved meetings, seminars, conferences, workshops, and functions within and outside the boundary of the County of Vermilion River, its encompassing municipalities, and the City of Lloydminster.

4. BACKGROUND

4.a - This policy is reviewed on a yearly basis at the Organizational Meeting to provide for consistent remuneration for Councillors. When Council approves a change of Per Diem and Expense Allowance amounts, the Basic Honorarium for Council members are also adjusted to reflect the change. The Per Diem adjustment for Councillors is aligned with the annual Consumer Price Index Adjustments given to County staff, except when a market adjustment is required.

5. GUIDING PRINCIPLES

5.a - **YEARLY ADJUSTMENTS**

Schedule 1 of Policy LE001 for the Basic Honorarium and daily Per Diem Honorarium may be amended effective with the annual Consumer Price Index Adjustments applied to the County of Vermilion River Approved Wage Grid.

5.b - **BASIC HONORARIUM**

Councillors receive an annual Basic Honorarium, as per the County's Payroll Schedule. This basic Honorarium is to cover expenses related to:

5.b(i) Attendance at Council meetings and Policy and Priority Committee meetings

5.b(ii) Attendance at external appointed committee meetings within the boundaries of the County of Vermilion River, including Lloydminster, as per Schedule 2

5.b(iii) Time spent in their respective divisions for evaluations, phone calls, readings, workshops, and functions within the boundary of the County of Vermilion River, its encompassing municipalities, and the City of Lloydminster.

5.c - **PER DIEM HONORARIUM**

Councillors receive a Per Diem Honorarium as set out in Schedule 1 for time spent travelling and to attend Council approved meetings, seminars, conferences, workshops, training and functions outside of the boundary of the County of Vermilion River, its encompassing municipalities, or the City of Lloydminster, determined as per Schedule 3.

5.d - **TAXABLE BENEFITS**

5.d(i) - **Mileage**

5.d(i)(a) Council receives a maximum amount of $6,200 annually, paid monthly, based on actual mileage reported for travel to perform their required duties within their respective divisions.

5.d(i)(b) Travel to and from Regular Council Meetings, Policy and Priorities Committee meetings, and Special Meetings of Council, approved meetings, seminars, conferences, workshops, training and functions will be reimbursed per kilometre at CRA rate.

5.d(i)(c) Mileage expense logs will be submitted to Reeve (or Deputy Reeve) monthly for approval and payment. This includes the log to substantiate basic kilometres.

5.d(ii) - **Business use of Home**

5.d(ii)(a) The County provides each Councillor with a taxable Business Use of Home allowance of $3,600.00 annually, paid bi-weekly, for telephone, internet, utilities, and supplies used to conduct County Business.

5.d(ii)(b) T2200 forms will be issued to each Councillor yearly to authorize such expenses.

5.e - **EXPENSES**

Standard travel, registration and accommodation arrangements will be made by County Administration.

5.e(i) Should Councillors have to pay for expenses while attending Council approved meetings, seminars, conferences, workshops, training and functions they will be reimbursed.

5.e(ii) Receipts must be submitted with expense voucher.

5.e(iii) Allowable expenses as per Schedule 4.

5.f - **BENEFITS**

Benefits are provided to Councillors as follows:

5.f(i) RMA Directors and Officers Liability Insurance (covered under RMA General Liability Insurance Policy)

5.f(ii) RMA Council Coverage for Accident and Critical Illness (covered under RMA Accident and Critical Illness Policy)

5.f(iii) RRSP, RSP, and Spousal RRSP administered through Canada Life.

5.f(iv) 9% of gross income (excluding out of boundary expense reimbursements) is contributed by Councillor, matched with a 9% contribution by County. Councillors are permitted to make additional contributions but will not be matched by the County.

5.f(v)The County's contribution amounts are vested after 5 years of continuous service.

5.f(vi) Alberta Municipalities

5.f(vi)(a) Extended health care, Dental, and Health Spending account (premiums are paid 100% by County)

5.f(vi)(b) Basic Life, and Accidental Death and Dismemberment (premiums are paid 85% County and 15% by Councillor)

5.f(vi)(c) Optional Life, Optional Spouse Life, Dependent Life, Optional Critical Illness, Optional Spousal Critical Illness, Optional Child Critical Illness (Optional coverage premiums are paid 100% by Councillor)

5.f(vii) Upon becoming an elected official, Administration will provide Council members with a Salary and Benefits information package.

5.f(viii) Annually, Administration will provide Council members with an updated letter of Salary and Benefits information including Consumer Price Index Adjustments, if applicable, RRSP contributions, upcoming RRSP vested deadlines, and other pertinent information.

6. ROLES & RESPONSIBILITIES

ROLE/TASK	TITLE(S) OF PERSON RESPONSIBLE
HANDLING INQUIRIES	Chief Administrative Officer
MONITORING REVIEWS AND REVISIONS	Executive Assistant to CAO and Council
IMPLEMENTING POLICY	Council
COMMUNICATING POLICY	Chief Administrative Officer
INTERNAL STAKEHOLDERS	Council
EXTERNAL STAKEHOLDERS	Ratepayers

7. EXCEPTIONS

7.a - At the discretion of Council, the Basic Honorarium and Per Diem Honorarium can be amended, effective with the first Pay Period of each year, more than the annual Consumer Price Index Adjustments applied to the County of Vermilion River Approved Wage Grid.

8. POLICY EVALUATION

8.a – The County of Vermilion River will engage in a Policy Evaluation every year to monitor the effectiveness of the policy and review opportunities for improvement.

SCHEDULE 1 Yearly Comparison of Honorarium Rates

YEARLY BASIC HONORARIUM								
	2019	2020	2021	2022	2023	2024	2025	2026
PART A								
ANNUAL INCREASE	**5.20%** (2.54% CPI) (2.66% TAX ADJ)	1.75%	0.00%	0.00%	**0.00%**	0.00%	**0.00%**	2.06%
Reeve	$60,173.88	$61,226.92	$61,226.92	$61,226.92	$61,226.92	$61,226.92	$61,226.92	$62,488.19
Deputy Reeve	$56,634.24	$57,625.33	$57,625.33	$57,625.33	$57,625.33	$57,625.33	$57,625.33	$58,812.41
Councillor	$53,094.60	$54,023.75	$54,023.75	$54,023.75	$54,023.75	$54,023.75	$54,023.75	$55,136.64
PART B								
Per Diem per Day	$294.88	$303.73	$303.73	$300.00	$300.00	$300.00	$300.00	$306.18

CLAIM ALLOWANCE FOR MEETINGS AND TRAVEL	
Claim Allowance for meeting and travel (claims cannot exceed 1-1/2 per day)	
0 – 4 Hours	**1/2 Day Per Diem**
4 – 8 Hours	**1 Day Per Diem**
More than 8 Hours	**1-1/2 Day Per Diem**

SCHEDULE 2 Basic Honorarium

*Includes compensation for in person and virtual participation

BASIC HONORARIUM INCLUDES THE FOLLOWING:			
Council meetings & preparation	Policy and Priority Committee meetings & preparation	Recreation board meetings	Ad Hoc community initiatives and meetings
Division work: evaluations, phone calls, reading, ratepayer meetings & consultations	Award presentations: relations functions, grand openings, anniversaries & community events	Public relation functions: grand openings, anniversaries & community events	Hamlet meetings if more than one (1) per year
Parades	Vermilion and Lloydminster Chamber of Commerce and events	Volunteer appreciation events	Meetings within the County and the City of Lloydminster (when applicable)
Annual hamlet meetings	Annual division meetings	Public consultations	Vermilion River Regional Alliance Meetings
Joint municipal meetings with the Villages, Towns, and the City of Lloydminster – ILC, IDP, Annexation Protective Services, Mayor/Reeve	Joint municipal meetings with rural municipalities held within the County or City of Lloydminster boundary	Internal committee meetings between Council, management, staff, facilities, harassment, or discrimination	Housing committees: Pioneer Lodge, Vermilion and District Housing Foundation; Lloydminster Regional Housing Group
Assessment Review Board	Subdivision and Development Appeal Review Board	Alternative Land Use Systems Advisory committee	Physician Recruitment and Retention committee
Alberta Central East (ACE) zone meetings	Vermilion and Kitscoty Rural Crime Watch Assoc. meetings	Annual elected officials Fire meetings	Lea Park Joint Interest committee
Vermilion Region Partnership events	Community Futures Lloydminster and Region	Seed Cleaning Association general meetings	Annual Seed Cleaning Plant meeting
Vermilion River Regional Solid Waste Management Commission	Vermilion Community Health Awareness Committee	Lloydminster and District Health Advisory Council	

SCHEDULE 3 Per Diem Honorarium

PER DIEM HONORARIUM:

- **Includes compensation for in-person and virtual participation.**
- **Per Diem Honorarium includes the following that take place outside of the County of Vermilion River, its encompassing municipalities, or the City of Lloydminster**

Joint Municipal Meetings	Conferences Standard: RMA Federation of Alberta Gas Co-ops	Zone Meetings RMA Federation of Alberta Gas Co-ops	ASB Zone Meetings Conferences
Meetings / Workshops / Conferences as per Council Appointed Committees (Refer to Committee List)	One Day Legal Seminars	Community Planning Association of Alberta	Elected Officials Education Program (EOEP) (Attendance is limited to two per Councillor. Additional requests for attendance must be approved by Council Motion in advance of attending.)

To receive Per Diem Honorarium and expense reimbursement for any other events, conferences, meetings outside of the County of Vermilion River not listed above, attendance must be approved by Council Motion in advance of attending.

SCHEDULE 4 Expense Reimbursement

EXPENSE	REIMBURSEMENT
Parking/Transportation (Taxi, Shuttle, Bus, Uber)	In full, with receipt
Accommodation	Paid by CVR or reimbursed in full, with receipt
Personal Recreational Vehicle (To account for transportation costs/parking/service fees)	$90.00 per day
Banquet tickets and Educational Tours	Paid by CVR or reimbursed in full, with receipt
Subsistence Allowance, as per PE017 (if meals not provided)	$20.00 Breakfast $20.00 Lunch $35.00 Supper
Spousal Expenses (limited to two (2) events/year): -Meals or Banquet tickets (in conjunction with the approved event) -Accommodation Costs -Partner Programs -Event Tours	Paid by CVR or reimbursed in full, with receipt

VULCAN COUNTY POLICY NO. 12-1006	COUNCIL REMUNERATION
Effective: January 15, 2020	Amended: December 17, 2025
Cross Reference: CC 2020-01-15-11 CC 2021-08-18-17&18 CC 2022-11-23-08 CC 2023-02-01-11 CC 2023-12-20-15 CC 2024-12-04-09 CC 2025-12-17-15	Page **1** of **4**
Review Date: Annual	

Council Remuneration

1. PURPOSE

To provide remuneration to elected officials that reflects the demands of Council and Council's value to the County; and to adequately reimburse elected officials for their time spent engaged in official duty for Vulcan County. The long term interests of Vulcan County are best served by dedicated, committed and representative elected officials, who on behalf of the citizens provide good governance. To attract such individuals, remuneration should be responsible, fair and equitable.

2. POLICY PRINCIPLES

2.1. Establishment of a base pay for councillors and Reeve;

2.2. Standardize what constitutes base pay and per diem pay;

2.3. Compensation for travel expenses;

2.4. Oversight and accountability;

2.5. Review of the policy.

3. RESPONSBILITIES

3.1. **Reeve** shall review and approve all councillor remuneration claims for accountability;

3.2. **Deputy Reeve** shall review and approve all Reeve remuneration claims for accountability;

3.3. **Chief Administrative Officer** shall review and sign off on all elected official remuneration claims before submission to Accounting;

3.4. **Councillors** shall ensure remuneration claims are submitted for approval within reasonable time after month end.

4. REMUNERATION

4.1. **Base Pay**

Each councillor will receive a base pay, as per the table below, for conducting duties such as meeting preparation, incidental time, conversations with ratepayers, and working on behalf of ratepayers.

Position	Monthly Base Pay	Annual Base Pay
Reeve	$1,629.11	$19,549.32
Councillors	$925.19	$11,102.28

4.2. **Per Diem Pay**

Each councillor will receive a per diem, as per below, for attendance at County meetings (including Council, Municipal Planning Commission, Governance Priorities Committee, Agricultural Service Boards); for approved conventions/conferences/meetings; for attendance at other meetings for carrying out Council business; and for attendance at the County Office for the purpose of signing documents or meeting with Administration. Travel time is to be included; the per diem will compensate for the actual time away from home, business or other activities.

Half-day rate of $206.36 is paid for meetings up to four (4) hours

Full-day rate of $412.72 is paid for meetings between four (4) hours and eight (8) hours

Meetings over eight (8) hours will be paid an additional rate of $206.36. This rate shall not be paid for attendance at conferences, conventions or seminars.

4.3. **Travel Expenses**

Airfare, Taxi Services, Parking Fees	Incurred Cost
Hotels	Incurred Cost
Mileage per kilometer rate	Canada Revenue Agency recommended rates

(Councillors are encouraged to travel together whenever possible).

Meal Allowance	While travelling on County business, meals may be claimed at the amount shown on receipts submitted.

5. REPORTING

Monthly councillor remuneration claims may be reported at a Council Meeting, upon Council or a councillor's request.

6. COST OF LIVING ADJUSTMENTS (COLA)

Council Remuneration, including base pay and per diem, will increase annually based on the Cost of Living Adjustment (COLA) provided to staff.

7. REMUNERATION REVIEW

Council remuneration shall be reviewed, based on benchmark comparators, within six (6) months prior to a municipal general election, with findings being presented to Council for consideration. Council remuneration shall be reviewed by an external consultant at least every four (4) years; however, Council may also have County Administration provide additional reviews based the methodologies and benchmark comparators used within the most recent external Council remuneration review. If there was a COLA adjustment for Council remuneration, the updated rate is to be changed in this policy.

8. DEDUCTIONS AND BENEFITS

8.1. **Deductions**

Remuneration for base pay and per diem will be subject to applicable source deductions as prescribed by federal and/or provincial law that may include but are not limited to:

- Canada Pension Plan
- Employment Insurance
- Income Tax

8.2. **Benefits**

Vulcan County will pay the following benefits for councillors. Premiums are 100% paid by Vulcan County:

a) Extended Health Care
b) Dental
c) Life and Accidental Death & Dismemberment
d) Other: Employee Assistance Program

Programs funded by Vulcan County:

a) Health & Wellness Account Policy 12-3135

VULCAN COUNTY POLICY NO. 12-1006	COUNCIL REMUNERATION
Effective: January 15, 2020	Amended: December 17, 2025
Cross Reference: CC 2020-01-15-11 CC 2021-08-18-17&18 CC 2022-11-23-08 CC 2023-02-01-11 CC 2023-12-20-15 CC 2024-12-04-09 CC 2025-12-17-15	Page **4** of **4**
Review Date: Annual	

Policy Name:	Elected Official Remuneration
Policy Number:	5.1.1
Policy Owner:	Chief Administrative Officer
Adopted Date:	May 2, 2006
Effective Date:	May 2, 2006
Date Last Amended:	February 3, 2026
Date Last Reviewed:	N/A

PURPOSE

To establish fair and reasonable compensation for Elected Officials to fulfill their official duties, and provide access to corporate credit cards or reimbursement for expenses incurred while performing their responsibilities.

POLICY

Wheatland County will provide fair, consistent, and reasonable compensation to Elected Officials for performing the duties of their office and the reimbursement of expenses.

Compensation provided to Elected Officials shall be done in a transparent and cost-effective manner.

Wheatland County shall aim to offer compensation that is attractive to community-minded citizens considering candidacy and that is affordable for taxpayers.

RESPONSIBILITIES

Council shall:

a. Conduct a periodic review of this policy and remuneration of Elected Officials by either:
    i. The Chief Administrative Officer appointing a group of three ratepayers to review this policy and present recommendations to Council for review and consideration. All ratepayers residing within Wheatland County are eligible to apply to this committee, or;
    ii. The Chief Administrative Officer engaging professional services to conduct a remuneration review for Elected Officials.
b. Approve the Terms of Reference for the Committee.
c. Approve any amendments to this policy.

Elected Officials shall:

a. Adhere to this policy to demonstrate transparency and accountability to taxpayers.
b. Obtain receipts and/or other required documents to substantiate all expenditures included in their Monthly Expense Claim;
    i. Only detailed itemized receipts with GST number (if applicable) will be accepted as standard documentation.
    ii. In cases where an itemized receipt is unobtainable (e.g., parking meters), exceptions may be made on a limited basis. Such instances will require a detailed explanation to be submitted along with the Monthly Expense Claim.
c. Submit their Elected Official Monthly Report, Credit Card Report, and Monthly Expense Claim to Administration, along with their monthly timesheet. These documents will be included in the Council package and published on the County website for public viewing;
d. Demonstrate a prudent use of resources focusing on accountability;
e. Obtain Council pre-approval for attendance at meetings, conferences, or courses that are not included in Schedule A of this policy. Approval must be based on the provision of either a written or oral report to the Council that includes actionable items; and
f. Track their per diems by utilizing a monthly timesheet report. This report must be submitted to the Chief Administrative Officer, or designate, by the 8th day of the following month. Timesheets will be processed for deposit by the 15th of that month. If timesheets are not received by the 8th, only the monthly honorarium will be processed.
g. If applicable, submit their Credit Card Report within 10 business days of statement notification.

Administration shall:

a. Review and budget sufficient funds during the budget cycle, in consultation with Council, to enable individual Elected Officials and Council to carry out their respective duties;
b. Update Council compensation annually in alignment with the Council-approved staff Cost of Living Adjustment (COLA). This adjustment will be made as part of the annual Administration Pay Grid review authorized by Council;
c. Process payment of all approved claims;
d. Coordinate travel, accommodation, convention, and conference activities of Elected Officials to benefit from group rates or discounts to the extent feasible and practical; and
e. Publish monthly reports pertaining to Elected Official remuneration.

GUIDELINES

Monthly Base Salary (Honorarium)

A monthly base salary shall be paid to Elected Officials for the performance of their duties as Elected Officials. The current honorarium amounts are:

	Reeve	Deputy Reeve	Councillor
Honorarium	$3,494.73 per month	$2,927.67 per month	$2,921.63 per month

The monthly base salary is intended to compensate for:

a. Meetings with, and responding to inquiries from, residents (time and mileage);
b. Report and research preparation for Council meetings;
c. Divisional-specific open houses held by an individual Councillor;
d. Attendance at events hosted by County Administration (Christmas Party, staff functions, etc.);
e. Attendance at events hosted by community groups, non-profit organizations, developers, and other municipalities;
f. Meetings with the Chief Administrative Officer and/or designate;
g. Home office costs including, but not limited to office supplies, and internet expenses;
h. Completion of Training Courses; and
i. Preparation time for all meetings.

Per Diems

Per diem rates will be reviewed by Administration during the development of the County's annual budget and in consultation with Council. The current per diem amounts are:

	Reeve / Deputy Reeve / Councillor
Full day per diem	$279.39 – up to 8 hours
Partial day per diem	$137.70 – up to 4 hours

Per diems will be paid for attendance at the following:

a. Regular, special, and organizational meetings of Council, and Committee of the Whole meetings;
b. Internal committees to which the Elected Official is appointed by Council, or attendance as an appointed alternate when the appointed Elected Official is unable to attend;
c. External committees, boards, or commissions to which the Elected Official is appointed by Council, or attendance as an appointed alternate when the appointed Elected Official is unable to attend;
d. Meetings held with Administration other than Council meetings, this includes, but is not limited to, budget workshops, strategic planning sessions, and road tours;
e. Meetings with other governments and/or government agencies outside of Council meetings or Committee of the Whole meetings;
f. Conferences and conventions that have been included in Schedule A; and
g. Elected Official orientation and training sessions necessary to complete duties, including training necessary or required to be a committee member.

If per diems are provided by external organizations, the Elected Official will be paid according to this policy and any per diem received from an external organization will be paid to Wheatland County.

Elected Officials must provide details of the meetings they attend, including the meeting duration, reported in 0.5-day increments.

Elected Officials are entitled to charge more than one full per diem if they attend meetings and/or events that cumulatively exceed 8 hours in a single day.

Elected Officials will receive a maximum of one (1) per diem per day for attendance at conferences and conventions.

A maximum of 12 per diems per board or committee, including Annual General Meetings, will be provided to each Elected Official per term, as determined at the annual Organizational Meeting. Additionally, each Elected Official is entitled to a separate total of 12 per diems for all subcommittee meetings combined, regardless of the number of subcommittees served. This allocation allows for up to 24 per diem compensated meetings in total per term — 12 for board or committee meetings and 12 for all subcommittee meetings combined. Should there be a need to exceed these limits, a Council resolution will be required to authorize additional compensation.

Benefits

Elected Officials will be given the opportunity to join the County Benefits Plan in accordance with the rules and regulations set out in the plan.

Participation in the Group Health and Benefits Plan is optional, and Councillors will abide by the Human Resources Policy on Extended Healthcare and Related Benefits.

Councillors are eligible to contribute up to a maximum of $3,500.00 annually, towards RRSP contributions. This contribution is optional and will be matched by the County.

If a Councillor is no longer eligible for RRSP contributions, Councillors will be eligible to contribute up to a maximum of $3,500.00 annually, towards an investment account. This contribution is optional and will be matched by the County.

Elected Officials are to provide sufficient information for Administration to determine eligibility for benefits, and to register for the Group Health and Benefits Plan.

Mileage

Mileage incurred while conducting official Council business will be reimbursed at the current rates established by the Canada Revenue Agency (CRA).

Expenses

Councillors may pay directly for applicable incidental expenses incurred while undertaking approved County business. Subject to approval, Council members may be issued and authorized to use a County corporate credit card, or may claim reimbursement for eligible expenses paid using personal funds. If granted the use of a

corporate credit card, an elected official is considered an “employee” in terms of the Procurement Policy 2.1 related to credit card policies, guidelines and the waiver (Schedule C) and must adhere to that policy with exception or addition to the following:

a. Credit Card Reports, Expense Reports, and associated receipts, Corporate Credit Card Missing Receipt forms and ineligible expense refund receipts, will be posted to the County website to ensure transparency.
    a. Information that may be sensitive, confidential or personal in nature may be vetted under the Access to Information Act and the Protection of Privacy Act.
b. If an expense is deemed ineligible or personal in nature, the Elected Official must:
    a. *If paid by corporate credit card:* If the amount is not voluntarily reimbursed within 30 days, it will be automatically deducted from the Elected Official’s next remuneration payment. The refund receipt will be noted on the Credit Card Report.
    b. *If paid by personal means:* no refund will be provided for that expense, and it will be removed from the Expense Report.
c. Expenses incurred:
    a. Some expenses, such as accommodation bookings, may be paid in bulk by Administration for cost saving purposes.
d. Approvals:
    a. Per provisions in this policy, some expenses must be approved by Council prior to making the expense.
e. Credit card or reimbursable expenditures must not overlap expenses paid through benefits such as flat-rate expense allowances, mileage, per diems, or other paid renumerations.

Purchasing Methods

a. Reimbursement is available for incidental expenses paid through personal means.
    1) Monthly Expense claims for expenses paid through personal means must be submitted.
b. Corporate credit cards are available for instances where there are more frequent incidental expenses incurred.
    1) A Credit Card Report, including viable receipts, must be submitted within 10 business days of receiving a monthly statement of account.
    2) The monthly credit limit for each Elected Official shall be set at $5,000.00
    3) When an elected official is no longer serving the County, the credit card must be returned to the Chief Administrative Officer as soon as is reasonably possible.

Other Compensation

Personal Electronic Device Allocation

a. Council members are entitled to one personal electronic device per type (specifically, one laptop or tablet, one printer, and one mobile phone) to effectively perform their duties during each Council term. Each member will be provided with these devices at the beginning of their term.

Training and Professional Development/Conferences and Conventions

a. Elected Officials are encouraged to participate in professional training and development opportunities to enhance their skills and knowledge to effectively fulfill their governance roles and responsibilities.
b. Elected Officials are expected to represent Wheatland County at conferences and conventions. Attendance at conferences and/or conventions require Council approval via Council resolution, unless otherwise listed in the attached Schedule A.
c. Elected Officials are allocated an annual budget of $2,000.00 specifically for training courses, such as the Elected Officials Education Program (EOEP). This budget is intended to cover expenses related to these training courses, including registration costs, accommodation, meals, and mileage, but excludes per diems. All expenditures from this budget require prior approval via Council resolution. Unused funds will not carry forward into future budget years. The limits for these costs are as follows:

	Reeve / Deputy Reeve / Councillor
Accommodation	Based on actual expense (receipt required)
Meals	$60.00 per day (receipt required) Determined as follows: Breakfast - $10.00 Lunch - $20.00 Dinner - $30.00
Transportation	Based on actual expense (receipt required)

d. The Reeve will be provided with an annual expense account of $1,500.00 for public relation and Council recognition purposes. This may include, but is not limited to, the purchase of a gift of recognition or team-building exercises for Councillors. Any gifts of recognition that are provided to Councillors by the Reeve must be fair, consistent, and equal for all Council members.
e. The County will cover the cost of banquet tickets for Councillors and their partners for up to two events per year, provided these events are related to the conduct of Council business.
f. Per diem for any other conferences and conventions not included in Schedule A must be approved by Council resolution.

Community Engagement Expenses

a. To support community participation and engagement, Council members are authorized to purchase candy for distribution at annual parades within the borders of Wheatland County, and any adjacent municipalities. These expenses are reimbursable, provided they do not exceed $200.00 annually per Councillor. Additionally, these funds can be pooled by Councillors if they are attending the same parade, to allow for more flexible and coordinated usage of the allocated budget.
b. Council members are also authorized to purchase drinks and refreshments for open houses held in their respective divisions. These expenses are considered

reimbursable under this policy to facilitate community engagement at these events.

Exclusions

a. Elected Officials shall not be paid a per diem for attendance at an event hosted by a provincial or federal political party held for the purpose of fundraising or campaigning.
b. Wheatland County shall not reimburse an Elected Official for, or otherwise directly or indirectly pay for, any political contribution.
c. Wheatland County shall not pay a per diem or reimburse an Elected Official for expenses incurred for attending or participating in meetings, or events that the Elected Official is not authorized to attend in their official capacity as a committee member or Elected Official without pre-approval by Council.
d. Wheatland County shall not pay for any spousal or guest expenses, other than the cost of banquet tickets for a Councillor and their partner to attend a maximum of two events.
e. Wheatland County shall not pay for the purchase of alcohol at any time.

Conflicts or Disputes

If requested remuneration exceeds the limits outlined in this policy or a conflict arises, the matter should be referred to the Council for resolution.

REVIEW CYCLE

This policy shall be reviewed mid-term of each four (4) year Council term to ensure transparency and accountability. Additionally, it may be reviewed at any time upon proposal by Council or when Administration becomes aware of any legislation changes that would warrant a review.

DEFINITIONS

In this policy,

"Conference" means a formal gathering where individuals exchange ideas, information, and expertise in work-related subject areas, often leading to collaborative outcomes and decisions.

"Convention" means an assembly, usually of members of a professional group or delegates, whose primary purpose is to elect officers, report progress, and obtain approval for future activities.

"Council" means the collective body of Elected Officials who have been duly elected by the residents of Wheatland County to govern and make decisions on municipal matters as specified by the Municipal Government Act and other relevant bylaws and policies.

"Council Business" means the activities conducted by Council in keeping with the provisions of the MGA. Examples of Council business includes, but is not limited to, attendance at Council and Committee meetings in person or virtually, municipally

sanctioned events, meetings with the Chief Administrative Officer, and meetings with constituents.

“Cost of living adjustment” (COLA) means the salary adjustment approved by the Council, based on annual reviews, to align with changes in the cost of living as measured by recognized economic indicators.

“CRA” means the Canada Revenue Agency.

“**Credit Card Report**” means a monthly report that includes the statement of the of the corporate credit card issuer, reconciled by the Elected Official with attached itemized receipts, expense justification, and account coding.

“Deputy Reeve” means the Deputy Chief Elected Official as defined in the *Municipal Government Act*.

“Elected Official” means any individual elected by the residents of Wheatland County to a public office, responsible for making decisions, representing community interests, and fulfilling the duties and responsibilities as outlined in the Municipal Government Act, municipal bylaws, and Council-approved policies.

“Elected Official Monthly Report” means a document prepared monthly by an Elected Official, summarizing their activities and meetings of potential interest to the Council. This report must include all compensated meetings, specifying the date, an identifier of each meeting, and a brief description of the meeting's purpose.

"Eligible Expenses" means the costs incurred by Elected Officials when conducting Council business, and includes, but is not limited to, hotel accommodations, meals, parking, and mileage.

"MGA" means the *Municipal Government Act*, RSA 2000, c. M-26, as amended.

“Monthly Expense Claim” means a detailed report submitted by Elected Officials, summarizing reimbursable expenses incurred during the performance of their duties, including per diem meetings, mileage, and other items as specified under this policy, with all claims supported by appropriate documentation.

“Organizational Meeting” is a meeting of the Council to determine annual committee and external board assignments.

"Receipt" means the original documentation provided by a vendor which provides detail about the item(s)/service(s) received and the amount of GST paid. Debit and/or credit card slips are not considered receipts and are not sufficient for valid credit card reporting or reimbursement purposes.

"Reeve" means the Chief Elected Official as defined in the *Municipal Government Act.*

"RMA" means the Rural Municipalities of Alberta, an independent association representing Alberta’s counties and municipal districts.

“Training Course” is an individual online or in-person course (e.g., EOEP) or a formal program of study involving more than one course leading to a degree, diploma,

certificate, or professional designation. Online courses must be offered by an accredited educational institution and must be approved via Council resolution.

REFERENCES

Policies

- *Alberta Municipal Government Act*
- *Access to Information Act*
- *Protection of Privacy Act*
- Human Resources Policies
- Corporate and Financial Services Policies – 2.1 Procurement Policy

Schedule A – List of Approved Conferences and Conventions

Conference, Convention or Event	Eligibility for Per Diem Payments
RMA Fall and Spring Convention	All Council Members
RMA District 2 Meetings	All Council Members
Agricultural Service Board (ASB) Convention	All Council Members
Alberta CARE Conference	Council members appointed to Alberta CARE Board
Alberta Seniors & Community Housing Association (ASCHA) Conference	Council Members appointed to Wheatland Housing Management Body Board
FCSSAA Conference	Council members appointed to WFCSS Board
Provincial or Federal Minister Meetings	All Council Members formally invited by the Provincial or Federal Minister's Office
Parades held within Wheatland County or neighbouring Municipalities	All Council Members
County Hosted Open Houses	All Council Members
Groundbreaking Events for County Developments or Announcements	All Council Members

MD Provost

Credit Accounts

All credit accounts not enabled via a borrowing bylaw are to be repaid in full within 60 days.

Special Levy

All funds collected with respect to the special levy shall be allocated toward the construction, maintenance and upkeep of roads and public works within the MD of Provost No. 52.

Unbudgeted Expenditures

The Administrator shall have the authority to unilaterally approve expenditures not specifically or generally enabled by capital or operational budgets in amounts not to exceed $5,000.00.

Requests for Donation

Organizations requesting funds from the Municipal District of Provost No. 52 shall be subject to the tenets of Appendix "A" – Charitable Donation Policy.

Gift Acceptance Policy

1. Over the course of the calendar year, acceptance of any gift, donation, or other compensation from any supplier, contractor, proponent or other entity which is engaged or may be engaged in any business or fiscal transaction with the M.D. by any Councillor or staff member shall not exceed a cumulative total of $150.00, with the exception of the Administrator.
2. Acceptance of meals or other incidentals which occurs during the course of official or sanctioned M.D. business shall not be considered nor accounted for with respect to the above.
3. All incidences of gifting outlined in Clause 1, above, shall be reported to Council without exception, which may rule on acceptability at its sole discretion by majority vote.
4. Under no circumstances may the Administrator accept any gift, gratuity, donation or other compensation of any kind from any supplier, contractor, proponent, or other entity which is engaged or may be engaged in any business with the M.D.
5. Failure to comply with the above shall be considered an actionable breach of ethics, and shall be considered grounds for censure, sanction or dismissal as the situation may warrant.

Councillor Remuneration Policy

- All Councillors shall be paid a stipend of $450.00 for each regularly scheduled meeting of Council at which they are present for the entirety of the meeting. Municipal Planning Commission and ASB meetings which occur concurrently with

Regular Meetings of Council shall be included in this stipend and will not be considered eligible for additional remuneration. Any Councillor who is not present at the commencement of the regularly scheduled meeting or meetings as noted above shall have their remuneration reduced to $225.00 on a per case basis.

- The reduction in stipend for incomplete attendance, noted above, may be overturned on an individual basis by a 2/3 majority vote of Council.

- All Councillors shall be paid a stipend of $450.00 each month as compensation for preparation, reading and communication time relative to the Regular Meeting agenda(s) and interaction with M.D. staff.

- All other officially sanctioned and/or approved M.D. business in which Councillors participate, including committee meetings, supervision activities, etc. shall be paid at a rate of $55.00 per hour.

Meal Remuneration Policy

All representatives of the M.D. – whether members of Council, staff or designates – representing the M.D. at a legitimate meeting, event or function relative to the exercise of its business, shall be compensated for all expenses incurred with respect to meals and sustenance on a strictly remunerative basis.

All claims for remuneration shall be submitted to the appropriate party, whether the Administrator (or designate) or Council for approval, as per all other expense claims. Maximum allowable amounts under the meal remuneration policy shall be as follows:

1. Breakfast - $20
2. Dinner - $25
3. Supper - $35
4. Gratuities on the above thresholds shall be considered eligible up to a maximum of 20% of the total amount.
5. Alcohol shall NOT be considered eligible under any circumstance.

Updated November 2, 2026

MD of Willow Creek

110-02 Council Renumeration and Expense Policy

Purpose:	**To establish a policy regarding Council renumeration and expenses**	
Scope:	**Council/Administration**	**Responsibility: Administration**

Policy Purpose

The Purpose of this policy is to establish compensation for elected officials

Objectives are:

1. Provide fair, consistent and adequate compensation for Elected Officials at a level that will attract community minded citizens as candidates for public office;
2. Ensure clear policies and procedures to ensure compliance and transparency;
3. Ensure that personal costs related to conducting Council business is minimized;
4. Maintain compensation values that are comparative to similar sized municipalities in Alberta

Legal Authorities

Municipal Government Act, RSA 2000, C M-26
Income Tax Regulations
CRA Guide "Employers Guide – Taxable Benefits and Allowances"

Related Bylaws

Policy 110-03 – Retirement Gifts for Councillors Policy
Policy 120-01 – Expense Claims Policy
Policy 120-26 – Staff and Council Purchasing Policy
Policy 120-27 – Mileage Reimbursement Policy
Policy 120-33 – Information Systems Procedure Policy

Definitions

"Alternate" means the individual(s) who is assigned by Council to a board for the purpose of attending meetings or events on behalf of the appointed elected officials when they are unable to attend. The Alternate member does not regularly attend meetings or events unless requested by the Appointed member.

"Appointed" means the individual(s) who is assigned by Council to a board for the purpose of attending all regular meetings or events of the board or other body to which a Councillor is appointed by the Council of the Municipal District of Willow Creek

"Board" or "Committee" means the governing body that is composed of elected or appointed members established by the Municipal District of Willow Creek or other organizations operated by the MD or another municipal organization or body to which a Councillor is appointed by the Council of the Municipal District of Willow Creek.

"CAO" means the Chief Administrative Officer of the Municipal District of Willow Creek No.26

"Conference" means a formal meeting at which Councillors or appointed individuals participate in the exchange of ideas, information and expertise in governance related subject areas.

"Convention" means an assembly of elected representatives who's primary purpose is to elect officers, report progress and obtain approval for future activities.

"Council" means the Elected Officials of the Municipal District of Willow Creek No. 26.

"Designate" means the person authorized by the Council to conduct the duties and functions assigned to the Reeve by Council under the Municipal Government Act or under a bylaw or policy approved by the Council.

"Elected Officials" means the Councillors of the Municipal District of Willow Creek No. 26.

"Expenses" means the costs incurred by Elected Officials when conducting Council business.

"MD" means the Municipal District of Willow Creek No. 26.

"Organizational Meeting" means the annual meeting conducted by the Council in accordance with Section 192 of the Municipal Government Act and where compensation and renumeration rates are established annually by Council.

"Payroll" means the office of the MD assigned to the role of Payables and Payroll.

"Per Diem" means the day or half-day financial compensation paid to an Elected Official arising from the attendance at a meeting or event in accordance with this policy.

"Reeve" means the Chief Elected Official of the Municipal District of Willow Creek No. 26.

"Receipt" means the original documentation provided by a vendor which provides detail about the item(s) or services received and the amount of GST paid. Debit or credit card slips are not considered receipts and are not sufficient or reimbursement purposes.

"RMA" means the Rural Municipalities of Alberta association.

"Training and Development" means the process of enhancing a Council members ability to perform in relation to their governance role.

Roles and Responsibilities

1. **Elected Officials**
    a. Follow this policy to demonstrate accountability to municipal residents.
    b. Review and approve any amendments to this policy. Rates may be adjusted annually to reflect the same adjustment that the staff may receive as approved during budget deliberations (COLA).
    c. Engage the services of Council to review this policy if a question arises pertaining to eligible expenses.
    d. Obtain receipts and other required documentation to substantiate expenditures. Only detailed receipts with GST number (if applicable) will be accepted. Debit and credit card receipts do not provide sufficient information to substantiate expenditures. In a case where a receipt could not be obtained approval will be at the discretion of the designated approver.
    e. Submit their expenses to the Payroll office.
    f. Demonstrate a prudent use of resources focusing on accountability and transparency.
2. **Administration shall**
    a. Review and budget sufficient funds during the budget cycle, in consultation with Elected Officials, to enable individual Elected Officials and Council to carry out their respective duties.
    b. Review all Elected Officials expense submissions for accuracy and compliance with this policy and authorize payment of all claims that fully comply with the provisions of this policy.
    c. Inform Elected Officials of any claims that do not fully comply with the provisions of this policy.
    d. Coordinate travel, accommodation, convention and conference activities of Elected Officials that benefit from group rates or discounts to the extent feasible and practical.
    e. Report basic honorarium and approved expenses of Elected Officials in the annual audited financial statements for the MD.

Policy Guidelines

1. Base Salary
    a. A base (monthly) salary shall be paid to Elected Officials for the performance of their duties as Elected Officials. The current rates established at the Annual Organizational Meeting of Council.
    b. Each Elected Official shall receive base salary for the following duties:

i. Council Meetings including Agricultural Service Board and Municipal Planning Commission and Committee of the Whole;
ii. Board meetings or events conducted by Committees, Boards, Societies and Associations that Elected Officials are assigned to by the Council at the Annual Organizational Meeting;
iii. Meetings with the CAO to discuss MD business;
iv. Meetings with constituents;
v. Preparation work including agenda and correspondence review;
vi. Council open houses, council public meetings, parades, council or staff social events;
vii. Attendance at Council Meetings, Municipal Planning Commission or Agricultural Service Board meetings by virtual means.
viii. Meetings at Foothills Little Bow.

2. Honorarium Per Diems

a. The current Honorarium Per Diem rate is determined at the Annual Organizational Meeting of Council.;
b. Elected officials to provide details of the meeting they attended on their expense submission for documentation purposes;
c. Per Diems will be paid for attendance at the following:
    i. Special meetings of Council or Municipal Planning Commission if called by a person outside of the MD organization;
    ii. Meetings or events that have been approved by Council resolution;
    iii. Meetings of any external committee or board to which the Elected Official is appointed as an "Alternate";
    iv. Rural Municipalities of Alberta conventions;
    v. South Zone Agricultural Service Board conference;
    vi. Provincial Agricultural Service Board conference;
    vii. Conferences and conventions approved by Council;
    viii. Meetings with other governments and government agencies outside of Council or Committee of the Whole meeting days;
    ix. Professional development courses approved by Council;
    x. Mandatory training courses including orientation sessions, emergency management training courses and others as required;
    xi. Elected Officials Strategic Planning Session if not scheduled on a day in which a scheduled statutory Council meeting or board meeting occurs;
    xii. Educational or informational webinars offered through municipal, provincial or federal government or related agencies as approved by Council;
    xiii. Inter-municipal, Board or Committee social functions approved by Council;
    xiv. Compensation related to extraordinary circumstances, or where a State of Local Emergency is declared.

3. **Benefits**
    a. Elected Officials are eligible to participate in Municipal District of Willow Creek benefits listed below in accordance with the requirements and limits set out in each plan:
        i. Extended Health Care, Dental Care, Vision Care, Out of Province Emergency Travel Benefits (with limitations set out in the policy for council members over 75 y/o);
        ii. Employee Family Assistance Program;
        iii. Group Life Insurance;
        iv. Basic Accidental Death and Dismemberment Insurance;
        v. Critical illness insurance;
        vi. Health/Wellness spending account.
    b. Elected Officials are to provide sufficient information to Payroll to be eligible to sign up for benefits.

4. **Other Compensation / Allowances**
    a. The following additional compensation and allowances are provided to Elected Officials:
        i. Each Elected Official shall receive a monthly cellular phone allowance as determined in the Annual Organizational Meeting of Council;
        ii. Each Elected Official shall receive a monthly internet allowance as determined in the Annual Organizational Meeting of Council;
        iii. Each Elected Official shall receive a mileage allowance for travel to and from meetings to which the Councilor is appointed or who's attendance is approved by Council. The mileage rate shall be set based upon the current Canada Revenue Agency Prescribed Mileage Rate;
        iv. Councillors may claim out-of-pocket expenses approved by this policy, such as convention fees, hotel stays, professional development costs, meals and insurance for private vehicle use when supported by receipts.
        v. Each Elected Official shall receive a laptop computer and bag for official use in accordance with MD policy;
        vi. MD branded clothing and apparel;
        vii. Business cards and magnetic name plates;
        viii. Meals when meetings occur directly before or over regular meal times.

5. **Exclusions**
    a. In the event that a Councillor receives any renumeration from an external Board or Committee for that Elected Officials duly authorized attendance on behalf of the MD at a meeting or event of the said Board the Elected Official may not claim a Per Diem.
    b. In the event that a Councillor attends an event that is hosted by a municipal, provincial or federal political party – including fundraising events – the Elected Official may not claim a Per Diem, mileage or expenses related to their attendance at the event.

c. The MD shall not pay for any spousal or guest expenses related to attendance at an event unless authorized by Council where attendance of a spouse is included in the cost of an event (an event sponsored by Council that includes a number of tickets for distribution where the attendance of a spouse is common or expected at the event).
d. Office expenses including printers, paper, fax machines, land line expenses or the installation of internet services.
e. Alcohol or any intoxicating substance.

6. Conflict or Review

a. In the event that requested renumeration is beyond what is outlined in this policy or a conflict arises the details shall be referred by the CAO to the Council for a decision.

7. Renumeration Review

a. A review of this policy and the establishment of renumeration and compensation as established annually at the Annual Organizational Meeting of Council.

8. Claim Submission and Approval Process

a. Monthly claim forms to be submitted in either an electronic or paper format by the second council meeting of each month. Payment will be made by the last day of the month;
b. Payroll and CAO or designate will review all Elected Official expenses submissions for accuracy and compliance with this policy and authorize payment of all claims that fully comply with the provisions of this policy;
c. Claims will be subject to Council peer review when a dispute occurs or where additional policy clarification is required.

Effective date: October 15, 2025

Signed by: Maryanne V. Sandberg - Reeve

_____ - Chief Administrative Officer

POLICY NAME:	**Council Remuneration**
Effective Date:	June 18, 2025
Policies Rescinded:	1019 Council Remuneration
Document Owner:	Council Remuneration Committee
Required Review Date:	May 5th 2030
References:	

PURPOSE

To provide fair, transparent, and fiscally responsible remuneration for Council members in recognition of the significant time, effort, and personal sacrifice required to serve in public office. This policy also aims to ensure compensation is sufficient to encourage appropriately committed individuals to seek and maintain elected office while upholding public confidence in the integrity of the process.

POLICY STATEMENT

Woodlands County is committed to recognizing the contributions of its elected officials through appropriate compensation, professional development support, and expense reimbursement. Remuneration practices will reflect the responsibilities of public service, promote accountability and transparency, and support the recruitment and retention of qualified individuals committed to serving their community.

DEFINITIONS

Honorarium: A fixed annual amount paid to Council members for fulfilling their regular elected duties.

Per Diem: A daily rate paid for attendance at eligible conferences, training, or meetings beyond regular Council activities.

Conference & Professional Development Allocation: An annual budget provided to each Councillor to support approved education, training, or attendance at relevant events.

Extraordinary Circumstances: Events such as hospitalization, death in the immediate family, illness, or severe weather that may excuse reimbursement obligations.

ADMINISTRATIVE RESPONSIBILITY

The Chief Administrative Officer (or designate) is responsible for administering this policy.

GUIDELINES

1. **Honorariums**

   Council members are compensated through a fixed annual honorarium that reflects the time commitment and responsibility associated with public service. This section outlines the rates and scope of activities included under the base honorarium.

   Councillors receive an annual base honorarium paid in accordance with the staff payroll schedule:

   a. Reeve: $73,542 per year
   b. Councillor: $52,530 per year
   c. The honorarium covers time spent on regular Council duties and public appearances, including (but not limited to): Council meetings, agenda reviews, meetings with ratepayers, media, and stakeholders, community celebrations, charity events, road tours, and informal municipal gatherings.
   d. Honorariums are adjusted annually based on the cost-of-living increase applied to County staff and rounded to the nearest dollar.
   e. A report shall be provided to Council showing meetings attended and not attended.

2. **Communication Allowance**

   A fixed monthly communication allowance is provided to support elected officials in maintaining connectivity and responsiveness to residents and administration.

   Councillors receive a taxable communication allowance of $200.00 per month for internet and telephone usage related to County business. This allowance is not subject to annual increase.

3. **Per Diems**

   Per diems may be claimed for participation in activities outside regular Council duties, such as conferences, training, or appeal board hearings. They are not intended to duplicate honorarium compensation.

   Per diems may be claimed for attendance at approved conferences, training, or external meetings (including travel time):

   a. $544.00 – Meetings exceeding 8 hours
   b. $362.50 – Meetings between 4 and 8 hours
   c. $181.00 – Meetings under 4 hours

   Eligible events include: Elected official orientation and training, Subdivision and Development Appeal Board (SDAB) meetings, Conferences, conventions, and workshops outside of the municipality.

   Out-of-province attendance requires Council approval, except for FCM if the Councillor’s budget is depleted.

4. **Conferences and Professional Development**
To support continuous learning and capacity building, each Council member receives an annual allocation for conferences, courses, and related travel as follows:
   a. Each Councillor is allocated $15,000 annually to attend approved conferences, workshops, and professional development activities that enhance their role with Council (excluding RMA spring and fall conventions).
   b. Pre-approved events include Alberta-based conferences for boards/committees to which the Councillor is appointed during the Organizational Meeting.
   c. Federation of Canadian Municipalities (FCM) Conference: When hosted outside Alberta, attendance is limited to two Councillors per year. When held in Alberta, all Councillors may attend if within their annual budget. Each Councillor may attend FCM no more than twice per Council term. Council is encouraged to attend on a rotational basis.
   d. Eligible expenses under the Conference & PD budget include: Registration fees, tuition, per diems, mileage, accommodation, and travel.
   e. Once a Councillor's budget is depleted, any additional attendance must be self-funded or approved by Council resolution.

5. **Expense Submission and Reimbursement**
To maintain fiscal responsibility and integrity, all expenses must be submitted, reviewed, and approved through a transparent peer-review process as follows:
   a. All expense claims submitted by elected officials must be reviewed and approved by another member of Council who is not the claimant.
   b. The reviewing Councillor must apply a reasonable standard of accountability and ensure compliance with this policy. Claims should be processed in a timely and transparent manner.
   c. If a designated reviewer is unavailable, another member of Council may be selected to complete the review.
   d. Councillors are encouraged to coordinate travel arrangements to reduce costs.
   e. Travel time from home to the event and return may be included when calculating per diem eligibility.
   f. No compensation will be provided for attendance at events where: the Councillor is not representing the municipality, or the event is not approved by Council or covered under this policy.
   g. If a Councillor registers for a paid event but fails to cancel before the cut-off or does not attend, they may be required to reimburse the County. Council may waive repayment due to extraordinary circumstances (e.g., illness, hospitalization, family emergency, or severe weather).

6. **Transparency**
To foster accountability and public trust, elected officials' remuneration and expense records are made available for public review.



CAO Signature

Version Control

This section tracks all revisions to the policy. Administrative changes made under CAO authority must not alter the original intent of the policy and are logged accordingly. Council-approved revisions are noted with corresponding resolution numbers.

Version	*Date*	*Approved by*	*Type of Change*	*Summary of Change*	*Reference*

END OF DOCUMENT

Appendix B Additional Considerations

	Vulcan County		Lethbridge County	MD of Willow Creek	Foothills County	Wheatland County	County of Newell	MD of Taber	Athabasca County	MD of Opportunity	MD of Provost	County of Vermillion	50th Percentile	
Equalized Assessment (in billion)	**2.9925**	*	**2.7054**	**2.3273**	**11.6987**	**5.1245**	**4.6626**	**2.5833**	**2.9806**	**3.2010**	**3.0748**	**2.6912**	**3.0277**	1.2%
Council remuneration as a %	**0.0092%**		**0.0144%**	**0.0159%**	**0.0061%**	**0.0085%**	**0.0097%**	**0.0099%**	**0.0237%**	**0.0401%**	**0.0056%**	**0.0203%**	**0.0121%**	31.8%
Actual 2025 Expenses (in millions)	**23.0674**		**33.8836**	**21.5614**	**67.2521**	**51.2956**	**34.2432**	**28.8644**	**40.7325**	**89.8463**	**25.8664**	**41.8261**	**37.4878**	62.5%
Council remuneration as a %	**1.1938%**		**1.1491%**	**1.7120%**	**1.0659%**	**0.8454%**	**1.3212%**	**0.8824%**	**1.7317%**	**1.4286%**	**0.6688%**	**1.3085%**	**1.2288%**	2.9%
Normalized 2025 Expenses (in millions)	**19.2003**		**24.2699**	**16.1599**	**49.9541**	**35.4652**	**25.6834**	**21.7467**	**35.8122**	**73.9683**	**15.1363**	**31.6429**	**28.6631**	49.3%
Council remuneration as a %	**1.4342%**		**1.6042%**	**2.2843%**	**1.4349%**	**1.2227%**	**1.7615%**	**1.1712%**	**1.9696%**	**1.7353%**	**1.1430%**	**1.7296%**	**1.6669%**	16.2%
Actual 2025 Salaries/Benefits (in millions)	**9.7497**		**9.5498**	**7.5819**	**23.9419**	**15.7663**	**10.1956**	**10.1582**	**14.4511**	**34.5516**	**6.0890**	**12.1401**	**11.1678**	14.5%
Council remuneration as a %	**2.8244%**		**4.0769%**	**4.8686%**	**2.9940%**	**2.7504%**	**4.4373%**	**2.5073%**	**4.8809%**	**3.7149%**	**2.8413%**	**4.5082%**	**3.8959%**	37.9%
2025 Total Remuneration	**$ 275,368**		**$ 389,340**	**$ 369,134**	**$ 716,810**	**$ 433,640**	**$ 452,406**	**$ 254,693**	**$ 705,344**	**$ 1,283,555**	**$ 173,006**	**$ 547,295**		
Salary & Per Diems	$ 219,936		$ 346,625	$ 290,934	$ 651,109	$ 345,203	$ 361,884	$ 190,708	$ 542,006	$ 1,167,311	$ 124,231	$ 413,572		
Benefits and Allowances	$ 55,432		$ 42,715	$ 78,200	$ 65,701	$ 88,438	$ 90,522	$ 63,985	$ 163,338	$ 116,247	$ 48,775	$ 133,723		
Councillors (including Reeve)	**7**		**7**	**7**	**7**	**7**	**9**	**7**	**9**	**11**	**7**	**7**		
2025 Reeve	**$ 44,062**		**$ 87,078**	**$ 61,120**	**$ 120,419**	**$ 59,353**	**$ 62,258**	**$ 45,876**	**$ 89,752**	**$ 119,040**	**$ 27,629**	**$ 86,340**	**$ 74,299**	68.6%
Salary & Per Diems	$ 34,892		$ 79,500	$ 51,341	$ 112,633	$ 47,314	$ 50,545	$ 36,032	$ 68,000	$ 106,250	$ 23,753	$ 66,327	$ 58,834	68.6%
Benefits and Allowances	$ 9,170		$ 7,578	$ 9,779	$ 7,786	$ 12,039	$ 11,713	$ 9,844	$ 21,752	$ 12,790	$ 3,876	$ 20,013	$ 10,779	17.5%
Base Pay - per Policy	*$ 19,549*		*$ 75,000*	*$ 52,625*	*$ 86,935*	*$ 41,937*	*$ 27,042*	*$ 10,200*	*$ 69,360*	*$ 95,760*	*$ 5,400*	*$ 62,488*	*$ 57,557*	194.4%
2025 Councillors	**$ 38,551**		**$ 50,377**	**$ 51,336**	**$ 99,399**	**$ 62,381**	**$ 48,769**	**$ 34,803**	**$ 76,949**	**$ 116,452**	**$ 24,230**	**$ 76,826**	**$ 56,859**	47.5%
AVG Salary & Per Diems	$ 30,841		$ 44,521	$ 39,932	$ 89,746	$ 49,648	$ 38,917	$ 25,779	$ 59,251	$ 106,106	$ 16,746	$ 57,874	$ 47,085	52.7%
AVG Benefits and Allowances	$ 7,710		$ 5,856	$ 11,404	$ 9,653	$ 12,733	$ 9,851	$ 9,024	$ 17,698	$ 10,346	$ 7,483	$ 18,952	$ 10,098	31.0%
Base Pay - per Policy	*$ 11,102*		*$ 45,000*	*$ 40,930*	*$ 75,344*	*$ 35,132*	*$ 18,028*	*$ 5,400*	*$ 59,517*	*$ 89,148*	*$ 5,400*	*$ 55,137*	*$ 42,965*	287.0%

Newell County
Schedule of Benefits

Life Benefits

Group Life
Accidental Death, Disease & Dismemberment

Health Benefits

Prescription Drugs
Pay Direct Drug Card
Extended Health Care
Vision Care
Survivor Benefits
Emergency Travel Assistance
Mental Health Support
Employee and Family Assistance Program
Integrated Digital Pharmacy

Dental Benefits

Basic Services
Major Restorative
Orthodontics
Survivor Benefits

Spending Accounts

Health Spending Account
Lifestyle & Wellness Spending Account*Lifestyle & Wellness Spending Account*

Wheatland County
Schedule of Benefits

Life Benefits

Group Life
Accidental Death, Disease & Dismemberment

Health Benefits

Prescription Drugs
Pay Direct Drug Card
Extended Health Care
Vision Care
Survivor Benefits
Emergency Travel Assistance
Mental Health Support
Employee and Family Assistance Program
Integrated Digital Pharmacy

Dental Benefits

Basic Services
Major Restorative
Orthodontics
Survivor Benefits

Optional Benefits

Optional Life

Spending Accounts

Health Spending Account

MD Willow Creek

Group Life Insurance

Benefit Amount	$60,000
Maximum Benefit with Evidence of Insurability	$60,000
Maximum Benefit without Evidence of Insurability	$60,000
Benefit Reduction	The Benefit Amount reduces by 50% at age 70
Waiver of Premium	The Elimination Period for Waiver of Premium matches the Elimination Period for Long-Term Disability (LTD) if You are eligible to receive LTD benefits. Otherwise, the Elimination Period for Waiver of Premium is 4 months of continuous Total Disability
Definition of Total Disability	As defined under the Long-Term Disability (LTD) benefit, or if You are not covered for LTD, then as defined in the Group Life Insurance benefit description
Conversion Privilege	Included to age 65
Living Benefit	If You suffer a terminal illness, You may be eligible to receive 50% of Your Benefit Amount ▪ the maximum benefit payable under this section is $50,000
Termination Age	Your insurance terminates on the day You turn 75 or retire, whichever is earlier

Accidental Death, Disease and Dismemberment (ADD&D)

Benefit Amount — Equal to the Group Life Insurance Benefit Amount

Benefit Reduction — Same as Group Life Insurance

Schedule of Losses — If, within 12 months of the date of the Accident, Injury results in any of the following losses, the Insurer will pay, subject to terms, conditions and limitations in this Handbook, as follows:

Table of Losses:	% of Benefit Amount
Quadriplegia (complete paralysis of both upper and lower limbs)	200%
Paraplegia (complete paralysis of both lower limbs)	200%
Hemiplegia (complete paralysis of upper and lower limbs of one side of body)	200%
Use of Both Arms or Both Legs	200%
Use of One Arm and One Leg on the same side of the body	200%
Life	100%
Both Arms or Both Legs	100%
Both Hands	100%
Both Feet	100%
One Hand and One Foot	100%
Use of Both Hands	100%
Use of Both Feet	100%
Entire Sight of Both Eyes	100%
One Hand and One Foot	100%
One Hand or Arm and One Leg	100%
Use of Hand or Arm and One Leg	100%
One Hand and the Entire Sight of One Eye	100%
One Foot and the Entire Sight of One Eye	100%
Speech and Hearing in Both Ears	100%
One Arm	75%
Use of One Arm	75%
One Leg	75%
Use of One Leg	75%
One Hand	66⅔%
One Foot	66⅔%
Speech	66⅔%
Hearing in Both Ears	66⅔%
Entire Sight of One Eye	66⅔%
Use of One Hand or One Foot	66⅔%
Thumb and Index Finger of Same Hand	33⅓%
Four Fingers of One Hand	33⅓%
Hearing in One Ear	33⅓%
All Toes of One Foot	25%

Critical Disease Benefit	Participants under age 65 who are Totally Disabled from a covered Critical Disease may be eligible to receive a benefit as follows: ■ a lump sum payment equal to 10% of their Benefit Amount ■ the maximum benefit payable under this section is $50,000 ■ covered Critical Diseases include Poliomyelitis, Parkinson's Disease, Multiple Sclerosis, Amyotrophic Lateral Sclerosis (ALS), Alzheimer's Disease, Huntington's Chorea, Type 1 Diabetes (insulin dependent), Peripheral Vascular Disease and Necrotizing Fasciitis
Day Care Benefit	Included ■ the lesser of 3% of Benefit Amount or $3,000 per year and; ■ payable per year for 4 years for each child to a maximum of $12,000
Education Benefit	Included ■ $5,000 per year and; ■ payable per year for 4 years which must run consecutively with respect to each dependent child
Family Transportation Benefit	Included ■ maximum $10,000
Home Alteration Benefit	Included ■ also includes Vehicle Modification Benefit ■ combined maximum $10,000
Rehabilitation Benefit	Included ■ maximum $10,000
Repatriation Benefit	Included ■ maximum $10,000
Seat Belt Benefit	Included ■ amount payable in the event of a loss is increased by 10% if You were wearing a seat belt
Spousal Occupational Training Benefit	Included ■ maximum $10,000
Exposure and Disappearance	Included
Waiver of Premium	Premiums are waived during the period that premiums are waived for Group Life Insurance
Termination Age	Your insurance terminates on the day You turn 75 or retire, whichever is earlier

Extended Health Care

General Benefit Provisions

Dependent Children Eligibility	Dependent Children are eligible from birth to: ■ age 22, or ■ age 26 if in full-time attendance as a student at a recognized educational institution

Survivor Benefit	If You die while an Insured Person, insurance, excluding Emergency Travel Assistance and sparrow, will continue for Your Dependents who were covered under this benefit at the time of Your death
	■ without premium payment
	■ until the earliest of the following dates
	  ■ 24 months from the date of Your death;
	  ■ the date when insurance for Your Dependents would have terminated if Your death had not occurred;
	  ■ the date when Your Dependents become eligible for similar coverage under another insurance Policy;
	  ■ the date the Policy terminates

Termination Age	Your insurance terminates on the day You turn 75 or retire, whichever is earlier
Reasonable and Customary	Claims for all expenses under the Extended Health Care benefit are paid on a Reasonable and Customary basis, unless a specific financial limit and/or claiming frequency is indicated for a specific expense.
Calendar Year Deductible	No Deductible
% Reimbursement of Allowable Expenses	Prescription Drugs ..... 80% Hospital ..... 100% Health Care Practitioners ..... 80% Vision Care ..... 100% Other Medical Expenses ..... 80% Out-of-Province Medical Referral ..... 80% Emergency Travel Assistance ..... 100% *Note: If the Insured Person is a resident of Quebec, the percentage of reimbursement for prescription drug coverage in any calendar year will change to 100% once they have attained the out-of-pocket maximum set under Quebec's Basic Prescription Drug Insurance Plan (BPDIP) for that calendar year.*

Prescription Drugs

Prescription Drug Plan

Pay Direct Drug Card
- 80% reimbursement of eligible drugs
- covers the lowest cost generic equivalent product

Includes the following:
- insulin for diabetics
- lancets
- oral contraceptives, contraceptive patches and Nuvaring
- preventative vaccines

▪ fertility drugs	lifetime maximum $2,500
▪ anti-smoking drugs*	lifetime maximum $500

** If the Insured Person is a resident of Quebec, the maximum for anti-smoking drugs is equal to the annual limit for smoking cessation products under Quebec's BPDIP*

Hospital

		Maximum
Hospital Room	semi-private room	
Convalescent Care	Included	▪ $40 per day ▪ Combined maximum of 180 days per calendar year per disability

Health Care Practitioners

Maximums shown are per person per calendar year. Where certain practitioners are combined below, the fees of these practitioners are combined for purposes of satisfying the maximum indicated.

Practitioner	Maximum
Acupuncturist	$750
Chiropractor (includes x-rays)	$750
Massage Therapist	$750
Naturopath	$750
Osteopath (includes x-rays)	$750
Physiotherapist	$750
Podiatrist/Chiropodist (includes x-rays)	$750
Psychiatrist/Psychologist/Psychoanalyst/Psychotherapist /Registered Clinical Counselor/Social Worker	$1,000
Speech Therapist	$750

Vision Care

Vision Care

Eyeglasses and contact lenses

Maximum

- Adults – maximum $500 every 24 consecutive months*
- Dependent Children – maximum $500 every 12 consecutive months*

**If a person's eyesight has changed by at least 0.25 and in the opinion of an Ophthalmologist or Optometrist a change in prescription is justified, the above time limitation does not apply. Claims must be manually submitted for special processing.*

Laser vision correction

- The maximum payable is equal to double the available vision care benefit once per lifetime.

Other Medical Expenses

This is a list of the most common expenses covered under the plan. For more details, please review the Description of Benefits section of this Handbook.

** Requires a referral or prescription from a Physician*
*** Requires a referral or prescription from a Physician and is subject to pre-approval*

Coverage		Maximum and Frequency
Ambulance (air, rail or water require pre-approval)		▪ Reasonable and Customary cost
*Artificial Eye***		▪ Reasonable and Customary cost ▪ Once every 60 consecutive months
*Artificial Limbs***		▪ Lifetime maximum $10,000
*Blood Glucose Monitor***	Glucometers*	▪ $175 per 48 consecutive months
	▪ Insulin syringes ▪ Novolin-Pens or similar insulin injection devices using a needle ▪ test strips ▪ bloodletting devices, including platforms and lancets	
	Continuous Glucose Monitor** ▪ a maximum of 36 sensors per calendar year ▪ a maximum of 2 transmitters per calendar year	▪ Combined maximum of $4,000 per person per calendar year
*Breathing Equipment***	Rental, or purchase, whichever is more economical, of:	
	▪ Mist tents and nebulizers.	▪ Replacement period of once every 60 consecutive months
	▪ Oxygen and the equipment needed for its administration (including cylinders and concentrators)	▪ Replacement period of once every 60 consecutive months
	▪ Bi-level Positive Airway Pressure Machine (Bi-PAP)	▪ Replacement period of once every 60 consecutive months
	▪ Continuous positive airway pressure machine (CPAP & APAP).	▪ Replacement period of once every 60 consecutive months
	▪ Apnea monitors for respiratory dysrhythmias.	▪ Replacement period of once every 60 consecutive months
	▪ Aerochambers for Dependent Children	▪ Reasonable and Customary cost

	▪ CPAP and APAP Supplies (Mask, Tubing, Battery Pack, Filters, Wipes for Mask and Nose Pillows).	▪ Reasonable and Customary cost
	▪ Intermittent positive pressure breathing machine (IPPB) - Supplies are included	▪ One (1) per lifetime
	▪ Tracheostoma tubes	▪ Reasonable and Customary cost
*Colostomy and ileostomy supplies**	In excess of the amount reimbursed by the government	▪ Reasonable and Customary cost
*Custom-made burn garments**		▪ Replacement period of once every 60 consecutive months
*Custom-made pressure supports for lymphedema**		▪ Replacement period of once every 60 consecutive months ▪ Lifetime maximum $1,500
*Dental Accident***	Care must be received within 12 months of the date of the Accident	▪ Reasonable and Customary cost
External Breast Prostheses		▪ Reasonable and Customary cost ▪ 1 per breast per calendar year
*Extremity Pumps for Lymphedema**		▪ Replacement period of once every 60 consecutive months ▪ Lifetime maximum $1,500
Eye Examinations		One examination: ▪ adults – in any period of 24 consecutive months ▪ Dependent Children – in any period of 12 consecutive months ▪ Reasonable and Customary cost
*Gender Affirmation***		▪ Maximum $10,000 per calendar year ▪ Lifetime maximum of $20,000
*Head Halters**		▪ Replacement period of once every 60 consecutive months
*Hearing Aids**		▪ Once every 60 consecutive months ▪ Maximum of $1,500
*Hospital Bed**		▪ $3,000 per lifetime ▪ Once every 60 consecutive months
Insulin Infusion and Reservoir Sets		▪ Reasonable and Customary cost
Intrauterine Device (IUD)		▪ When inserted by a physician

Laboratory Analysis and X-rays	Administered in a private laboratory or clinic for purposes of prevention or Diagnosis	▪ Reasonable and Customary cost
*Mobility Aids*** Rental or purchase, whichever is most economical,	Scooter, standard wheelchair or an electric wheelchair, crutches, canes (including cane tips) and walkers	▪ $3,000 per period of 60 consecutive months
*Nursing***		▪ $25,000 every 3 years ▪ Covered up to age 65
*Orthotics**	Digitally or physically casted, custom-made foot orthotics	▪ $400 per 12 consecutive months
*Orthopaedic Shoes**	Custom-made orthopaedic shoes	▪ $400 per 12 consecutive months
Orthopaedic Apparatus		▪ Replacement period of once every 60 consecutive months, except for casts and trusses
Sclerosing Agents		▪ Reasonable and Customary cost
*Speech Aids**		▪ Lifetime maximum $1,000
*Stump Socks and Shoulder Harnesses**		▪ 5 pairs per calendar year ▪ Harness replacement period of once every 60 consecutive months
*Support Hose**		▪ 2 pairs per calendar year
Surgical Brassiere		▪ 2 per calendar year
*Traction Apparatus**		▪ Replacement period of once every 60 consecutive months
*Transcutaneous Electrical Nerve Stimulator (TENS)**		▪ $1,000 ▪ Cumulative every 60 consecutive months
*Trapeze Bars**		▪ Replacement period of once every 60 consecutive months
*Urethral Catheters**		▪ Reasonable and Customary cost
*Viscosupplementation Injections**		▪ Lifetime maximum $2,000
*Wigs (Including Hair Pieces)**		▪ Lifetime maximum $200

Survivor Benefit	Included

Out-of-Province Medical Referral

Non-Emergency Treatment	$10,000 per calendar year

Emergency Travel Assistance (Out of Province Emergency)

Emergency Travel Assistance	$2,000,000 per Insured Person per trip ▪ maximum duration of coverage: up to 90 days per trip (45 days for retirees) *Please contact the Travel Assistance Company in order to be eligible for reimbursement under this benefit.*
Termination Age	Your insurance terminates on the day You turn 75 or retire, whichever is earlier

sparrow

sparrow is GroupSource's unified health and wellness concierge – a single app that provides You, Your Spouse and Dependent Children with integrated mental and physical health support, as well as additional wellness services tailored to support them through all life's challenges.

By transforming the landscape of healthcare integration and accessibility, sparrow gives You seamless access to comprehensive care so they can prioritize their whole health through their own team of medical experts ready to provide prompt, continuous care based on their individual needs.

Use sparrow for:
- Mental Health Support
- EFAP
- Medical Second Opinion
- Integrated Digital Pharmacy

Learn more about sparrow:
- At mysparrow.ca
- Download the app in Your app store
- By phone at 1-866-644-6881

Included in your sparrow app:

Mental Health Support
- Mental health counselling connects employees with a qualified therapist for Your needs within 24-72 hours – whether that's individual or couples counselling, or virtual or person services. Five hours each of individual and couples counselling is available per calendar year.
- Dependent Children's mental health support to support anxiety, ADHD, anger, autism, outburst, ODD, and more.
- A robust network of over 5,000 therapists offering services in over 30 languages, including Indigenous virtual counselling through Noojimo for those who are seeking culturally safe mental wellness support.
- Self-guided digital therapy (iCBT) to help develop positive coping strategies and reduce anxiety and depression symptoms.

Employee & Family Assistance Program (EFAP)
- Gateway to a modernized EFAP program that provides work, health, and life resources including legal and financial counselling, career counselling, health coaching, life transition services (support for navigating childcare, eldercare, pregnancy, and more).
- Critical incident assistance, 24/7 crisis support, and tools for substance use management.
- Evidence-based, personalized nutrition services to support Your eating and health goals.

Diagnosis Insights with Medical Second Opinion
- Consult with accredited medical specialists for medical second opinions, trusted insights and personalized healthcare recommendations, whether You are confirming a diagnosis, exploring treatment options, or seeking reassurance.

- Extensive list of conditions covered ranging from critical illness to neurological and mental health diagnoses.
- Work with Your treating physician to advocate and support You, Your Spouse and Dependent Children in the event they are facing a potentially life-changing condition.

Integrated Digital Pharmacy

- Integrated pharmacy solutions allow You to manage all pharmacy needs from the unified sparrow app – including virtual pharmacist consultations, daily dose packaging, auto-refills and reminders, and more.
- Get fast and free medication delivery anywhere in Canada within 1-3 business days combined with a competitive dispensing fee.
- Virtual pharmacist consultations to assess medications and recommend therapy changes to support better health.

Please note, You may incur additional charges if You, Your Spouse and Dependent Children use sparrow's fee-for-service offerings. Depending on Your coverage, some of these charges may be submitted for claim reimbursement to GroupSource.

Dental Care

General Benefit Provisions

Dependent Children Eligibility	Dependent Children are eligible from birth to: ■ age 22, or ■ age 26 if in full-time attendance as a student at a recognized educational institution
Survivor Benefit	If You die while an Insured Person, insurance will continue for Your Dependents who were covered under this benefit at the time of Your death ■ without premium payment ■ until the earliest of the following dates ■ 24 months from the date of Your death; ■ the date when insurance for Your Dependents would have terminated if Your death had not occurred; ■ the date when Your Dependents become eligible for similar coverage under another insurance Policy; ■ the date the Policy terminates
Termination Age	Your insurance terminates on the day You turn 75 or retire, whichever is earlier

Calendar Year Deductible	None
Rates Based on Dental Procedure Fee Guide:	Current fee guide for general practitioners in the province where the expenses were incurred. When a fee guide is not published for a given year, the term fee guide may also mean an adjusted fee guide established by the Insurer.
% Payment of Allowable Expenses	Basic Dental Care .....100% • Examinations and Diagnostic Services • Preventive Dental Care Examinations and Diagnostic Services • recall or specific oral examination: once every 6 months • complete oral examination: once every 24 months • emergency oral examination: twice every 12 months • specialty examination per specialty: once every 12 months • Radiographs (X-rays) • Bitewings: 4 every 6 months • Complete series of x-rays or panorex: once every 36 months • Periapical: 10 every 36 months • Laboratory tests and examinations: subject to certain limits Preventive Services • polishing of coronal portion of teeth: two units every 6 months • scaling and root planing: 10 units of time combined per calendar year • topical application of fluoride: once every 6 months • oral hygiene instruction: once per lifetime Routine Dental Care (subject to certain limits) .....100% • Minor Restorative Services • Endodontics • Periodontics

	• Rebase, Reline, Adjustment and Repair of Removable Dentures • Repair of Fixed Bridges and Crowns • Oral Surgery • Additional Services Dental Restorative Services (subject to certain limits).....50% • Major Restorative Services and Fixed Prosthodontics • Removable Dentures • Fixed Bridges Orthodontic Care (subject to certain limits).....50% • Orthodontics - dependent children under age 18 only Please see the Dental Care coverage section of this Handbook for more details of limits
Maximum Amount Covered	Basic Dental Care / Routine Dental Care / Dental Restorative Services • maximum of $2,500 per Insured Person per calendar year Orthodontic Care • $2,000 per insured per lifetime

Optional Life Insurance

Benefit Amount	Participant and/or Spouse ■ units of $10,000 or $25,000 ■ minimum Benefit Amount $10,000
Maximum Benefit with Evidence of Insurability	■ $500,000 for each of Participant and Spouse
Benefit Limitations	No death benefit is payable for death by suicide during the first 2 years of being insured In the event where insurance is issued upon approval of Evidence of Insurability submitted: ■ a death benefit will be paid for death from any cause subject to limitations
Portable Privilege	Included
Payment of Premium	Premiums are paid 100% by the Participant by way of payroll deduction
Termination Age	Your insurance terminates on the day You turn 70 or retire, whichever is earlier

Woodlands County
Schedule of Benefits

Life Benefits

Group Life
Accidental Death, Disease & Dismemberment
Dependent Life
Critical Illness

Health Benefits

Prescription Drugs
Pay Direct Drug Card
Extended Health Care
Vision Care
Survivor Benefits
Emergency Travel Assistance
Mental Health Support
Employee and Family Assistance Program
Medical Second Opinion
Virtual Healthcare
Integrated Digital Pharmacy

Dental Benefits

Basic Services
Major Restorative
Orthodontics
Survivor Benefits

Optional Benefits

Optional Life
Optional Accidental Death & Dismemberment
Optional Critical Illness