

**Sturgeon County
2019 Elected Officials Remuneration Review**

**Recommendations from the Citizen Task Force on Elected
Officials Remuneration**

August 2019

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Message from the Task Force Chair

At the March 12, 2019 meeting of Sturgeon County Council, the Chief Administrative Officer was directed to strike a Citizen Task Force to review the elected officials' remuneration and benefits. The Task Force was to bring back a comprehensive list of recommendations to County Council that will ensure future compensation is fiscally responsible, transparent and equitable.

Through expressions of interest, Task Force members were appointed by the Chief Administrative Officer and represent a diverse range of professional backgrounds and experiences. Task Force members include Julius Buski, Lee Danchuk, Allan Montpellier, Sarah Pattison, and Kristin Toms. Kristin Toms resigned from the Task Force on the day that the Sturgeon County by-election was called, on July 9, 2019, in order to put her name forward for the vacant Council seat for Division 2. She has not been privy to the final recommendations put forward in this final report.

The Task Force's goal from day one was to bring forward fair and equitable recommendations for Council's consideration. These recommendations reflect the fact that prior to 2018, no significant review of the County elected officials' remuneration had been conducted since 2006. Another factor was recent federal legislative amendments affecting all elected officials' salaries that must be taken into consideration. Finally, the Task Force considered the need for Sturgeon County to have elected officials of a caliber that can spend the time required addressing resident concerns, as well as representing Sturgeon County effectively regionally, provincially, and internationally in an environment of significant political and economic change.

I would like to acknowledge the assistance of County Administration in supporting the work of the Task Force, providing information and assistance as requested. I would also like to acknowledge the Task Force members for their time, expertise, and opinions used in the formulation of the recommendations being presented to County Council in this report.

The Task Force believes that these recommendations are fair and equitable and that the rationale provided supports each recommendation put forward for Council's consideration.

Thank you,

D. Lee Danchuk, Chair
Sturgeon County 2019 Citizen Task Force on Elected Officials Remuneration

Background Information and Methodology

There are a number of policy documents that relate to remuneration for the Mayor and Council, including:

- Bylaw 910/01 – Elected Officials Allowance (2001)
- Procedure ADMN-CON-3 – Conference/Convention Compensation for Expenses Incurred (2000)
- Policy ADM-REM-1 – Council Remuneration and Expense (2010)
- Procedure ADM-REM-1 – Council Remuneration and Expense (2016)
- Policy ADM-EXP-3 – Council Business Expense Protocol (2013)
- Procedure ADM-EXP-3 – Council Business Expense Protocol (2015)

In 2018, Sturgeon County retained Lim HR Compensation Consulting to conduct an independent review of the County's elected officials' remuneration levels and make recommendations for Council's consideration. This information was presented to Council on September 11, 2018 and was included as part of the 2019 budget process. Following Council's consideration and debate, no decisions were made.

At the March 12, 2019 Council meeting, Council directed Administration to strike a Citizen Task Force to review elected officials' remuneration and bring recommendations to Council. The Citizen Task Force was struck in April 2019 and five public members were appointed by the CAO. The members appointed were Julius Buski, Lee Danchuk, Allan Montpellier, Sarah Pattison, and Kristin Toms (who resigned effective July 9, 2019).

The Terms of Reference for the Task Force are included as Appendix A to this report.

The Task Force met eight times in the spring and summer of 2019 and used the research conducted in 2018 as a starting point for its review and analysis. The consultant retained in 2018 spent significant time working with Council and Administration on identifying peer comparators, contacting the comparator municipalities for information, and framing the different elements of remuneration for Council's consideration. As the information is only one year old, the Task Force did not see the need to re-evaluate the composition of the peer comparator group or re-survey these municipalities.

The Task Force also received information and met with representatives from the Legislative Services and Information Management, Financial Services, and Economic Development departments. This information included current application of existing Council remuneration policies and potential impacts of future growth on the County, which will have implications for the workloads of members of Council in addressing resident concerns, but also being able to promote Sturgeon County effectively at the regional, provincial, and international levels.

The Task Force also met individually with all members of Council on June 19, 2019 to understand their perspectives on the current remuneration provided. A summary of responses from these interviews is included in this report as Appendix B. Individual responses are not provided as respondents were advised that the Task Force would report on the responses it receives, but that the comments would be aggregated so that they are not personally identifiable.

Market Peer Comparators

The Task Force used the same municipalities as comparators that were used in the 2018 remuneration review to ensure consistency. These eleven municipalities include:

- Parkland County
- Strathcona County
- Leduc County
- County of Grande Prairie
- Red Deer County
- Rocky View County
- Foothills County
- City of St. Albert
- City of Fort Saskatchewan
- City of Spruce Grove
- City of Leduc

In 2018, most Councillors expressed the need to include counties that are neighbours to the two major cities of Edmonton and Calgary given that these counties have similar rural-urban characteristics and features with respect to regional municipal government and the mix of agriculture and industry. The Task Force determined that this was an appropriate group of comparables as it contains a mix of rural counties and mid-sized urban centres as well as larger, smaller, and similar-sized municipalities.

The Task Force's Guiding Principles

The Task Force established the following guiding principles as it collected information and conducted its analysis:

1. The work of Council is important, demanding, and time-consuming work.
2. Remuneration should fairly reflect the value of the contribution of the Mayor and Councillors to our democratic system and allow for the retention and attraction of a diverse and representative pool of candidates from Sturgeon County residents wishing to seek election to Council.
3. Council should be fairly compensated as public servants, acknowledging that a portion of the time and effort of the role of Mayor and Councillors is considered a service to the community to improve the well-being of the citizens of Sturgeon County.
4. Remuneration should be sensitive to local market conditions and to compensation levels for these roles in comparable municipalities.
5. Remuneration should demonstrate fiscal responsibility and align with the Strategic Plan of Sturgeon County.
6. Remuneration paid to Council members should be clear, transparent and understandable to the public.
7. Principles should be established for regular review of Council remuneration where there are criteria to initiate a review of Council remuneration and where the evaluation is repeatable and based on specific factors.

Recommendations

The Task Force addressed various elements of Council remuneration. Each element is addressed below, identifying the current remuneration provided, the Task Force's recommendation for each element, and the rationale supporting each recommendation.

Base Salary

Current:

The base salaries for members of Council (2019 rates) are:

- \$78,089.27 for the Mayor,
- \$59,869.06 for the Deputy Mayor, and
- \$52,060.55 for each Councillor.

Elected officials' salaries have not been reviewed on a regular basis to ensure they are in alignment with market comparators. The only regular adjustment provided to base salaries are cost of living adjustments (COLA). The following cost of living adjustments were applied to elected official base salaries and distance honoraria since 2014:

- 2014 – 3%
- 2015 – 2%
- 2016 – 1%
- 2017 – 1%
- 2018 – 0%
- 2019 – 1.75%

The review conducted in 2018 used the 50th percentile (P50) and 75th percentile (P75) rates as the critical points of market survey comparisons. This is based on the responses from members of Council on an appropriate pay policy that sets Council salaries where some members of Council favoured matching the market rate (P50), some favoured paying above market (P75), and one favoured paying a “competitive” rate.

Sturgeon County's compensation philosophy includes paying employees at the 75th percentile. However, effective July 8, 2019, employees experienced an increase in their weekly work hours from 35 to 37.5 hours, meaning that they would no longer be compensated at the 75th percentile.

Recommendation:

The Task Force recommends that Councillor base salaries be adjusted to the 67th percentile with the 11 comparator municipalities.

Rationale:

In speaking with members of Council during individual interviews conducted in June 2019, initially, the majority of members stated that Sturgeon County elected officials should be placed at the 75th percentile amongst comparable municipalities. However, in light of the increased weekly working hours of staff, the majority commented that Council should be in-line with Administration, who are no longer at the 75th percentile due to the increase in weekly work hours.

During the interviews with members of Council, the majority of respondents stated that the current base salary rates do not adequately compensate for the time commitment involved, the numerous Board and Committee responsibilities, and the need to attract the best-qualified candidates to run for Council due to the complexities of these elected roles. Most of the respondents identified the Mayor's role as especially undercompensated due to the significant time commitment involved with that office.

To align with the preference of members of Council to be paid above the market average, and to align with the compensation philosophy for County staff, the Task Force recommends that Sturgeon County elected officials be placed on the 67th percentile with the 11 comparator municipalities.

Distance Honorarium

Current:

The Council Remuneration and Expense Policy states that members of Council shall receive a distance allowance based on the distance from their home to the County Centre, located in Morinville, with the rates adjusted annually. The 2019 rates are:

- Category A – up to 10 kilometres - \$2,518.63
- Category B – 11 – 20 kilometres - \$3,888.62
- Category C – 21 – 30 kilometres - \$5,259.64
- Category D – 31 – 40 kilometres - \$6,629.63
- Category E – 41 – 50 kilometres - \$7,921.63
- Category F – 51 – 60 kilometres - \$9,277.99
- Category G – 61 – 70 kilometres - \$10,636.47

The distance honorarium is taxable and was one-third tax exempt until the amendments to the federal *Income Tax Act* came into force on January 1, 2019.

Recommendation:

That the distance honorarium be eliminated and that the Category A distance honorarium be incorporated into the base salary.

Rationale:

Only three of the eleven comparator municipalities indicated that they pay a distance honorarium to members of Council (County of Grande Prairie, Parkland County, and Foothills County).

During interviews with members of Council, the Task Force heard that there is lack of clarity around the distance honorarium. There were also comments that some members of Council attend Sturgeon County Centre frequently, up to several times a day, while others do not attend as frequently, sometimes once a week.

To simplify the salary structure and provide clarity, the Task Force recommends the elimination of the distance honorarium, incorporating the Category A rate (\$2,518.63) into each member of Council's base salary. The concept of the distance honorarium is that members of Council who live farther away from the County Centre are not disadvantaged in that they must incur vehicle expenses beyond those incurred by members of Council who live closer to the County Centre. The Task Force addresses compensation for travel under the Mileage element of remuneration which will be presented later in this report.

With the inclusion of the Category A distance honorarium in the base salary and the elimination of all distance honoraria, the adjustment of the Mayor and Councillor salaries to the 67th percentile among the market comparators results in the following base salary rates:

- Mayor - \$91,077
- Deputy Mayor - \$71,174
- Councillor - \$67,236

The comparison of base salaries among the market comparators is provided in Appendix C of this report.

One-Third Income Tax Exemption

Current:

Prior to January 1, 2019, a municipal corporation could pay a non-accountable expense allowance to an elected officer to perform the duties of that office. An expense allowance that was not more than one-third of the officer's salary and allowances was not included in the elected officer's employment income (one-third of the elected officer's salary was non-taxable). In turn, elected officers were not entitled to claim the employment expense deductions authorized by section 8(1) of the federal *Income Tax Act*.

The passing of the 2017 federal budget (Bill C44) removed the non-accountable allowance paid to elected officers. Therefore, on January 1, 2019, elected officers' incomes became fully taxable. With the removal of the provision, they are now eligible to claim expense deductions authorized by section 8(1) of the *Income Tax Act*. These expenses include workspace at home, meals, and motor vehicle expenses.

Recommendation:

The Task Force recommends adjusting the Mayor and Councillors' base salaries, inclusive of the Category A distance honorarium, to compensate for the loss of the one-third income tax exemption.

Rationale:

During the Task Force's interviews with members of Council, the majority of respondents stated that the financial impact of the loss of the one-third income tax exemption has been significant. The majority of members recommended that the base salary be increased to account for remuneration that has been lost as a result of the federal income tax changes.

As of January 1, 2019, the Mayor experienced a loss of \$11,798 or 14.6% as a result of the elimination of the one-third income tax exemption. Members of Council experienced a loss of \$7,103 to \$7,936, or 13 to 13.5%, depending on the Councillor's distance from the County Centre and corresponding distance honorarium received.

The Task Force's recommendation to adjust the Mayor and Councillors' base salaries ensures that take-home pay is not reduced. Effectively, the adjustment will make members of Council "whole".

Several municipalities have addressed the recent federal income tax changes by adjusting salaries to ensure council members' tax-home pay remains unchanged. [Strathcona County](#) has made adjustments to compensate for the change and the same was recommended by the [City of Spruce Grove's](#) Task Force on Council Remuneration.

Recommended 2020 Base Salaries

The recommended base salaries, with the elimination of the distance honorarium, adjusted to the 67th percentile of the peer comparator group based on 2018 rates, and adjustment for the loss of the one-third income tax exemption, are:

- Mayor - \$102,874.76
- Deputy Mayor - \$78,872.43
- Councillor - \$74,339.03

The total increase in base salaries from 2019 Sturgeon County rates, including the Category A distance honorarium in each member of Council's salary (\$2,518.63), would be:

- \$22,222.79 for the Mayor (27.55% increase),
- \$16,484.74 for the Deputy Mayor (26.33% increase), and
- \$19,759.85 for each Councillor (36.09% increase).

There is no adjustment recommended for the Acting Mayor, who fulfills the Mayor's duties when the Mayor and Deputy Mayor are absent.

Appendix D identifies how the Task Force calculated the recommended 2020 base salaries with the adjustment for the loss of the one-third tax exemption after bringing remuneration to the 67th percentile.

Status of Mayor and Councillor Positions

Current:

No elected official positions in Sturgeon County are considered full-time positions.

Recommendation:

The Task Force recommends that the position of Mayor be considered an office that constitutes a primary responsibility and the position of Councillor a non-primary responsibility.

Rationale:

Of the eleven comparators, Strathcona County, the City of St. Albert, the City of Spruce Grove, and the City of Fort Saskatchewan's Mayors are considered full-time. The remaining seven municipalities have part-time Mayors. Only Strathcona County has full-time Councillors.

In Alberta, full-time work is defined as more than 30 hours a week and part-time as fewer than 30 hours a week.¹ In interviews with members of Council, it is apparent that the current Mayor spends more than 30 hours per week on Sturgeon County business, which includes, but is not limited to, Board and Committee work within Sturgeon County and at the regional level including the Edmonton Metropolitan Region Board, liaising with members of Council and Administration, liaising with other levels of government, and fulfilling ceremonial responsibilities. Some members of Council also spend more than 30 hours per week conducting County business, but a Councillor's time committed to the role varies greatly depending on external employment and other commitments.

¹ Government of Alberta, <https://alis.alberta.ca/look-for-work/understand-different-types-of-work/>

The Task Force does not see value in recommending that the Mayor or Councillor roles be considered “full-time” or “part-time” but does wish to reinforce that the position of Mayor requires the incumbent’s primary time and attention. It is unlikely that someone working a “9 to 5” job would be able to perform all of the duties that the Mayor’s office requires, as many meetings are held during the day, there are often a series of day and evening meetings, and significant travel may be required.

The time commitment required for the office of Councillor can vary depending on the individual Councillor and the Board and Committee work he or she is assigned. Some members of Council can work a full-time job in addition to fulfilling their Councillor responsibilities.

Designating any position as “full-time” or “part-time” could discourage future prospective candidates from seeking these elected offices, and the Task Force recognizes the importance of recruiting the most qualified candidates while ensuring the significant time commitment is made known. Recommendations to ensure public awareness of the duties and time commitment of these elected offices is provided in the section of this report related to the creation of Mayor and Councillor position profiles.

Per Diem Rates

Current:

The Mayor and Councillors’ base salaries compensate them for their work related to Council meetings, Sturgeon County Boards and Committees, meetings with residents, and other functions within Sturgeon County.

Members of Council representing external Boards and Committees are eligible to accept per diems from those Boards and Committees. The following external Boards and Committees pay a per diem and/or mileage to members of Council, ranging from \$75 per meeting to \$385 for a full day meeting:

- Alberta Capital Region Wastewater Commission
- Capital Region Northeast Water Services Commission
- Edmonton Metropolitan Region Board
- Homeland Housing
- Morinville Seed Cleaning Co-op Ltd.
- Northern Lights Library System
- Roseridge Waste Management Services Commission
- Sturgeon Regional Emergency Advisory Committee
- West Sturgeon Aging in Place Foundation / West Country Hearth

The Sturgeon County Conference/Convention Compensation for Expenses Incurred Procedure states that a per diem will be paid for conferences and conventions which require overnight accommodation due to distance. It also states that a half-day per diem will be paid for travel greater than 3 hours.

In accordance with the Council Remuneration and Expense Procedure, members of Council may also be paid a convention honorarium of \$180 per night. The Council Remuneration and Expense Procedure has been interpreted by Administration to include a half-day per diem (less than 4 hours) of \$90 and a full-day per diem (more than 4 hours) of \$180.

Recommendation:

That per diem rates be adjusted to the 67th percentile to the following rates:

- Less than 4 hours - \$130
- More than 4 hours - \$260

The Task Force recommends that the following duties be considered part of the elected officials' base salaries and members of Council be ineligible to claim per diems related to them:

- Regular Council meetings
- Special Council meetings
- Public hearings
- Sturgeon County Board and Committee meetings
- External Board and Committee meetings where the Council member is appointed by Council and a per diem is paid to the member
- Public meetings within the County
- Meetings with residents
- Promotional events, parades, community BBQs, golf tournaments, etc.
- Meetings with representatives at Sturgeon County Centre
- Fire permit inspections

The Task Force recommends that members of Council be eligible to claim per diems for the following duties:

- Attendance at conferences and conventions
- External Board and Committee meetings where the Council member is appointed by Council and a per diem is not paid to the member by the external Board or Committee
- Council retreats
- Formal in-person professional development courses or sessions

The Task Force also recommends that alternate members who attend external Board and Committee meetings be eligible to receive per diems at the County's rate if not paid by the external Board or Committee.

Rationale:

Six of the eleven comparator municipalities pay per diems, and, in comparison, Sturgeon County's rates of \$90 per half day (less than 4 hours) and \$180 per full day (more than 4 hours) fall well below the 67th percentile.

The Task Force's recommendations are consistent with the compensation philosophy of placing Sturgeon County at the 67th percentile among the peer comparator group. The comparison of per diems is available in Appendix E of this report.

Mileage

Current:

Members of Council who travel outside of Sturgeon County on County business and who are not paid by an external Board or Committee for their travel, are paid at a rate that fluctuates monthly based on the

price of gas at a local gas station on the first business day of each month. This structure was approved by Council in 2003. The figures below indicate how this model works:

<u>Price of Gasoline</u>	<u>Rate per Km</u>
\$0.097-\$0.999	\$0.51
\$1.00-\$1.029	\$0.52
\$1.03-\$1.059	\$0.53
\$1.06-\$1.089	\$0.54
\$1.09-\$1.119	\$0.55
\$1.12-\$1.149	\$0.56

Recommendation:

The Task Force has recommended the elimination of the distance honorarium and the incorporation of the Category A rate (0-10 km from the County Centre) into the base salary.

The Task Force recommends that any travel beyond 30 kilometres per day be compensated at the Canada Revenue Agency (CRA) rate regardless of the location of the meeting or function, unless mileage is paid by an external Board or Committee.

Rationale:

Due to the rural nature of the County, members of Council are required to drive throughout the County and region, as well as outside of the region, for County business. The Task Force determined that members of Council are expected to drive a reasonable distance each day to fulfill their duties, as anyone in a rural municipality would need to do for work. The Task Force has determined 30 kilometres per day as a reasonable amount of travel to and from the place a Council member must conduct his or her business, whether within or outside of Sturgeon County, without compensation.

The majority of peer comparators use the CRA rate. The Task Force has determined that compensation at the CRA rate after 30 kilometres of travel will appropriately compensate members of Council for vehicle expenses and vehicle wear and tear as a result of County business.

Meal Reimbursement

Current:

Sturgeon County compensates members of Council for meals associated with public relations only upon submission of receipts.

Recommendation:

The Task Force recommends that members of Council be reimbursed for reasonable meal expenses when the meal is not included as part of a meeting or conference registration, upon the submission of a receipt.

Rationale:

During interviews with members of Council, the Task Force heard a range of responses to the question of meal reimbursement. The majority of members stated that the policy is not clearly articulated and communicated. Some respondents favoured a policy based on receipts for reimbursement within prescribed limits. Others indicated that they never submit a claim "as one has to eat anyway".

Seven of the eleven peer comparators have prescribed meal allowances for members of Council, ranging from:

- \$10 to \$19.45 for breakfast
- \$15 to \$20 for lunch
- \$19.10 to \$48.15 for dinner

The Task Force recognizes that the cost of meals varies depending on the location of the conference or meeting where the expense is incurred. For example, a dinner in Banff would be more expensive than the same meal in Edmonton. Therefore, the Task Force recommends a policy where reasonable meal expenses are reimbursed upon submission of a receipt. The expense will be made publicly available when posted on the County website, which contributes to accountability and transparency.

Conferences, Conventions and Professional Development

Current:

Council establishes budgets for Council member conferences, conventions and professional development annually through the budget process. In the 2019 budget, Council allocated \$16,000 for the Mayor and \$7,000 for each Councillor to attend conferences and conventions. In addition, a \$2,000 professional development budget was approved for all members of Council to use collectively.

Each member of Council chooses which conferences and events he/she wants to attend. Once a member of Council's budgeted allocation has been depleted, any further requests for conference attendance or participation are either at that member's own expense or must be authorized in advance of the event by way of a Council resolution.

Recommendation:

The Task Force recommends that the Mayor and Councillors' conference, convention, and professional development allocations continue to be approved through the annual budget process and that Council consider increasing the annual allocation per member of Council as well as approve a separate pool of funds that can be utilized by members of Council for emergent events or when a Council member's individual budget is depleted.

Rationale:

The peer comparators allocate funding for conferences, conventions, and professional development in various ways and therefore an apples-to-apples comparison cannot be conducted.

In speaking to members of Council during their individual interviews, the majority of members stated that the budget allocation is too low. In addition to increasing the allocation, the majority of respondents recommended that the conference budget be pooled to allow flexibility in the event that some members do not use their full individual allocation. There was lack of clarity surrounding the \$2,000 pooled professional development allocation, but there was a common recognition that training and professional development is important, especially for new Councillors.

Councillors highlighted the importance of attending conferences and conventions in order to bring information back to the County, to support advocacy initiatives, to network with other elected leaders, and to showcase Sturgeon County provincially, federally, and internationally. It is also important to

support professional development for members of Council, which has historically included attendance at municipal law seminars or other elected officials' education courses.

The Task Force is aware that Legislative Services is currently reviewing the County's governance framework and will be providing options to Council, which may include a sub-committee of Council to address internal Council items, such as Board and Committee updates and expenditure of common funds. The Task Force recommends that the new sub-committee, once created, consider requests from members of Council and make decisions on the allocation of the common pool of funds for conferences, conventions, and professional development. This sub-committee could also serve to allow for more coordination between members of Council in attending conferences and events.

Health, Wellness and Retirement Benefits

Current:

Members of Council are entitled to the following benefits:

Accidental Death and Dismemberment

The County pays 80% and the Council member 20% of the Accidental Death and Dismemberment premium, which provides a defined schedule of benefits.

Group Life Insurance

The County pays 80% and the Council member 20% of the Group Life Insurance premium, which provides three (3) times the Council member's annual taxable salary.

Dependent Life Insurance

The County pays 80% and the Council member 20% of the Dependent Life Insurance premium for the following coverage:

- Spouse \$ 10,000
- Children \$ 5,000

Extended Health

The County pays 80% and the Council member 20% of premiums for the following coverage:

- Prescription Drugs
- Hospital
- Extended Health
- Out of Province Emergency Travel
- Vision Care

Dental Plan

The County pays 80% and the Council member 20% of dental premiums for the following coverage:

- Basic Dental Services 100%
- Extensive Dentistry 50%
- Orthodontist 50%

Alberta Blue Cross Spending Accounts

On February 1st of each year, an amount of \$650 is added to the Council members' spending accounts. This amount is pro-rated to the eligibility date.

Health Spending Account (non-taxable, for members of Council and their dependents)

- Provides reimbursement of expenses not covered by the Extended Health Care and Dental plans

Wellness Spending Account (taxable, for the Council members only)

- Promotes well-being in the workplace
- Five categories in which Council members can claim:
 - Health Support
 - Personal Interest & Development
 - Fitness & Sports Equipment/Fitness Apparel
 - Fitness & Sports Activities
 - Recreation & Leisure Activities

Optional Critical Illness

Council members can receive up to \$50,000 coverage without providing medical evidence if they apply within 31 days of their effective date of benefit coverage. The Council member is responsible for paying 100% of the monthly premium for coverage.

Optional Life and Accidental Death & Dismemberment

Council members can receive up to \$50,000 coverage without providing medical evidence if they apply within 31 days of their effective date of benefit coverage. The Council member is responsible for paying 100% of the monthly premium for coverage.

Great West Life RRSP Contributions

Council members contribute an amount of five percent of their salary. Sturgeon County matches that contribution of five percent.

Recommendation:

The Task Force recommends no change to the health, wellness and retirement benefits provided to members of Council.

Rationale:

Eight of the eleven comparators have retirement provisions, mainly in the form of RRSPs with varying contribution rates. Sturgeon County's RRSP contributions rates are not out of line with the comparators. Ten of the eleven comparators provide health and life insurance coverage. Most require elected officials to pay either no premiums or a lower percentage of premiums for plan participation. Sturgeon County's provisions are in line with the comparators.

Six of the eleven comparators provide some form of health and wellness spending account with varying annual amounts paid by the municipality. Sturgeon County's payment of \$650 per year is competitive.

Technology Allowance and Support

Current:

Council members receive a cell phone and plan, iPad, and IT assistance from the County. Council members are eligible to receive new devices following each general election held every four years.

Recommendation:

The Task Force recommends that, following a general election, members of Council be eligible to receive a cell phone and tablet or laptop of their choice that is supported by the Sturgeon County Information Services Department.

Rationale:

Members of Council require cell phones to take phone calls from their constituents and to conduct other County-related business. Council members also require a laptop or tablet in order to read Council and Committee meetings agendas, which are published electronically, and conduct other Board and Committee business.

During their interviews with the Task Force, the majority of Council members indicated that the current technology allowance is fair; however, the majority of members indicated that they would like to have the option of receiving a laptop instead of an iPad.

The Task Force recognizes that members of Council have different preferences with respect to a laptop or tablet and that there are different costs associated with each. However, the Task Force has determined that members of Council should be issued the device that will make them most productive in their work, provided that the cell phone and laptop/tablet is supported by the County's Information Services Department.

To allow those members who currently have an iPad to switch to a laptop, the Task Force recommends that Council budget the necessary amounts to allow those members of Council to purchase their preferred technology. Alternatively, Council could wait until after the 2021 municipal election and replace their devices at the regularly scheduled time of replacement.

The Task Force also asked Council members if they would like to see the introduction of an internet allowance for home internet services, recognizing that Council members require internet access in order to read email and Council and Committee agendas. In response, some members felt that an internet allowance is unnecessary, some felt it may be necessary depending on where in the County the member lives, and some felt that an internet allowance is required as it is critical for members to be able to do County work from home, which may require an upgrade to a more expensive internet package. Based on the responses provided, the Task Force does not recommend the introduction of an internet allowance for home internet services.

Mayor and Councillor Position Profiles

Current:

The responsibilities of the Mayor and Councillors are set out in Alberta's *Municipal Government Act* (MGA). Section 153 of the MGA sets out the general duties of Councillors, section 154 sets out the general duties of the Chief Elected Official (Mayor), and section 201 establishes the principle role of Council collectively.

Recommendation:

The Task Force recommends the creation of position profiles for the offices of Mayor, Deputy Mayor, Acting Mayor, and Councillor.

Rationale:

To ensure the work of elected officials are well-defined to the public, both for the recruitment of prospective candidates and justification of compensation provided to these roles, the Task Force recommends the creation of position profiles for the offices of Mayor, Deputy Mayor, Acting Mayor, and Councillor.

Parental Leave

Current:

There is no parental leave bylaw in place for members of Council.

Recommendation:

The Task Force recommends that Council direct Administration to prepare a Parental Leave Bylaw for Council's consideration.

Rationale:

Section 144.1 of the *Municipal Government Act* states that a Council of a municipality may, by bylaw, having regard to the need to balance councillors' roles as parents with their responsibilities as representatives of residents, establish whether councillors are entitled to take leave prior to or after the birth or adoption of their child. The bylaw must contain provisions respecting the length and conditions of the leave and address how the municipality will be represented during periods of leave. The Task Force recommends that Council determine the appropriate length and conditions of the parental leave as well as the approach to constituent representation.

A number of Alberta municipalities, including the cities of Edmonton, Calgary, and Lacombe, as well as the towns of Sylvan Lake and Blackfalds, have adopted Parental Leave Bylaws.

In order to attract the most qualified candidates to Sturgeon County elected offices and to support elected officials in balancing their parental responsibilities with their obligations to constituents, the Task Force recommends that Council direct Administration to prepare a Parental Leave Bylaw for Council's consideration.

Implementation of Recommendations

Recommendation:

The Task Force recommends that all recommendations be implemented effective January 1, 2020.

Rationale:

During interviews with members of Council, a minority of respondents commented that implementation should take effect for the next Council beginning in October 2021. The majority of members stated that they would like to see immediate implementation of recommendations. There was suggestion by some members that changes should be incremental, with the priority to deal with the loss of the one-third income tax benefit and per diems. With regard to loss of the one-third tax free income tax benefit, a slight majority of members stated that the recommended changes should be retroactive to January 2019 when the federal tax change occurred.

The Task Force acknowledges the conundrum of elected officials making decisions regarding their own remuneration; however, since remuneration rates already significantly trail the market comparators, the Task Force does not recommend delaying the implementation of these recommendations to October

2021.

In response to suggestions that some recommendations, including the loss of the one-third income tax exemption, should be retroactive to January 1, 2019, when the benefit was lost, the Task Force prefers that all recommendations be implemented simultaneously. Further, the Task Force understands that the funds required to make the loss of the one-third tax exemption retroactive to January 1, 2019 are not included in the 2019 budget. Should Council decide to implement this recommendation effective January 1, 2019, the 2019 budget impact would be:

- Mayor – Category A distance honorarium – increase from \$80,651 to \$92,450 (\$11,798 or 14.6%)
- 2 Councillors – Category A distance honorarium – increase from \$54,623 to \$61,726 (\$7,103 or 13%)
- 1 Councillor – Category B distance honorarium – increase from \$56,017 to \$63,398 (\$7,380 or 13.2%)
- 1 Councillor – Category C distance honorarium – increase from \$57,412 to \$65,070 (\$7,658 or 13.3%)
- 2 Councillors – Category D distance honorarium – increase from \$58,806 to \$66,742 (\$7,936 or 13.5%)

The total 2019 budget impact of adjusting salaries to account for the loss of the one-third income tax exemption in 2019 is \$56,914 plus approximately 20% for benefits, for a total of \$68,297.

The Task Force recommends that all recommendations be effective as of January 1, 2020. This will allow Administration appropriate time to draft the necessary policy documents, for the financial impacts to be reflected in the 2020 budget, and for Council and Administration to be able to identify January 1, 2020 as the date the new remuneration regime was implemented.

Development of One, Clear Elected Officials' Remuneration Policy

During interviews with members of Council, in discussions with Administration, and in analyzing existing processes to formulate recommendations, the Task Force determined that there are too many different policy documents governing Council remuneration. It is challenging to read these policy documents together and understand clearly how elected officials are compensated and what allowable expenses are. These policy documents are difficult to interpret, and there have also been some undocumented understandings of how these policy documents should be applied in the absence of clarity or alignment. One of the recommendations of the Task Force is for there to be one clear policy document that includes all elements of Council remuneration and that the existing policy documents be rescinded once the new recommendations are approved by Council. This supports the Task Force's 6th Guiding Principles, that remuneration paid to Council members should be clear, transparent and understandable to the public.

Future Review of Elected Officials' Remuneration

Current:

There is no mechanism to initiative a review of Council remuneration. Base salary and distance honorarium rates are adjusted annually based on a cost of living adjustment approved in the annual budget.

Recommendation:

The Task Force recommends that the Mayor and Councillors' base salary be adjusted annually, using Alberta's Average Weekly Earnings (AWE), published by Statistics Canada, as the basis for annual adjustments to Council's compensation. Salaries are adjusted effective the first pay period of each year. The percentage increase is calculated using the percentage change in the 12-month average of the AWE values from September of the previous year against the same value for the year prior. The percentage change cannot be less than zero percent. While AWE is published within a two-month lag, it is more current than other measures of income, such as the Household Expenditure Survey and Tax Filer data published by Statistics Canada.

Further, the Task Force recommends that Council establish a regular schedule for an independent review of elected officials' remuneration and that this schedule be established in the new Council remuneration policy.

In some municipalities, the review is conducted mid-term between general elections, with amendments to take effect following the next general election. The next general election will be held in October 2021 and October 2025. Therefore, the Task Force recommends that the next review occur no later than 2024.

Rationale:

Using an objective index to adjust elected officials' salaries prevents Council from having to make decisions regarding their own remuneration. The Alberta's Average Weekly Earnings (AWE) model is currently used by other municipalities such as the City of Edmonton and is a component of the methodology used by Strathcona County.

Establishing a regular schedule for reviewing elected officials' remuneration ensures that rates do not fall behind the market average and therefore requiring significant adjustments such as those recommended in this report. This recommendation also supports the Task Force's 7th Guiding Principle, that principles should be established for regular review of Council remuneration where there are criteria to initiate a review of Council remuneration and where the evaluation is repeatable and based on specific factors.

Summary of Recommendations for Implementation

Base Salary

The recommended base salaries with the elimination of the distance honorarium, adjusted to the 67th percentile of the peer comparator group based on 2018 rates, and adjustment for the loss of the one-third income tax exemption, are:

Mayor - \$102,874.76

Deputy Mayor - \$78,872.43

Councillor - \$74,339.03

Status of Elected Officials Positions

The Task Force recommends that the office of Mayor be designated a primary responsibility and the office of Councillor be designated a non-primary responsibility.

Per Diems

The Task Force recommends that per diem rates be paid for attendance at conferences, conventions, external Board and Committee meetings where no per diem is already paid, Council retreats, and in-person professional development courses or sessions at the 67th percentile as follows:

Less than 4 hours - \$130

More than 4 hours - \$260

Mileage

The Task Force recommends that any travel beyond 30 kilometres per day be compensated at the Canada Revenue Agency (CRA) rate regardless of the location of the function attended or location of the meeting or function, unless mileage is paid by an external board or committee. The current CRA rate is \$0.58 per kilometre.

Meal Reimbursement

The Task Force recommends that members of Council be reimbursed for reasonable meal expenses when the meal is not included as part of a meeting or conference registration, upon the submission of a receipt.

Conferences, Conventions and Professional Development

The Task Force recommends that the Mayor and Councillors' conference, convention, and professional development allocations continue to be approved through the annual budget process and that Council consider increasing the annual allocation per member of Council as well as approve a separate pool of funds that can be utilized by members of Council for emergent events or when a Council member's individual budget is depleted.

Health, Wellness and Retirement Benefits

The Task Force recommends no change to the health, wellness and retirement benefits provided to members of Council.

Technology Allowance and Support

That, following a general election, members of Council be eligible to receive a cell phone and tablet or laptop of their choice that is supported by the Sturgeon County Information Services Department.

Mayor and Councillor Position Profiles

The Task Force recommends the creation of position profiles for the offices of Mayor, Deputy Mayor, Acting Mayor, and Councillor.

Parental Leave

The Task Force recommends that Council direct Administration to prepare a Parental Leave Bylaw for Council's consideration.

Implementation of Recommendations

The Task Force recommends that all recommendations be implemented effective January 1, 2020.

Development of One, Clear Elected Officials' Remuneration Policy

The Task Force recommends that one clear policy document inclusive of all elements of Council remuneration be adopted and all existing bylaws, policies and procedures be rescinded.

Future Review of Elected Officials' Remuneration

The Task Force recommends that the Mayor and Councillors' base salary be adjusted annually, using Alberta's Average Weekly Earnings (AWE), published by Statistics Canada, as the basis for annual adjustments to Council's compensation.

Further, the Task Force recommends that Council establish a regular schedule to review elected officials' remuneration between municipal elections. In some municipalities, the review is conducted mid-term between general elections, with amendments to take effect following the next general election.

The next general elections will be held in October 2021 and October 2025. Therefore, the Task Force recommends that the next review occur no later than 2024.

Appendix A

Citizen Task Force on Elected Officials' Remuneration Terms of Reference

Purpose

The Citizen Task Force on Elected Officials' Remuneration will review remuneration for the Mayor and Councillors of Sturgeon County and provide a comprehensive list of recommendations to Council that will ensure future compensation is fiscally responsible, transparent and equitable.

Membership

The Task Force will be composed of five public members who reside in Sturgeon County. Task Force members must not be directly related to a current Council Member or be a current employee of Sturgeon County.

Task Force members will be appointed by the County Commissioner – CAO.

Task Force members will receive remuneration consistent with a Council Board or Committee (\$90 per meeting less than four hours and \$180 per meeting more than four hours). Task Force members will also receive mileage at the monthly posted rate upon submitting an expense claim.

Task Force members will elect a Chairperson at their first meeting. The Chairperson shall act as the spokesperson for the Task Force and as a liaison between the Task Force and Administration.

Once a report and recommendations are presented to Council, the work of the Task Force is deemed to be completed and the Task Force will be dissolved.

Administrative Resources

The following members of Administration will provide resources for the Task Force:

- a. County Commissioner – CAO
- b. Manager, Legislative Services
- c. Manager, Human Resources

Other Resources

The Task Force will utilize various sources of research and information including from comparative Alberta municipalities and the Council Remuneration Review Report prepared by Lim HR Compensation Consulting dated August 23, 2018

Decision and Quorum

Task Force meetings must have a quorum consisting of all members for each meeting.

Consensus will be used for decision making.

The Task Force shall establish its own rules of operational procedure and will schedule its own meetings.

Task Force meetings will be closed session meetings in accordance with the *Freedom of Information and Protection of Privacy Act*. Task Force members are required to keep information confidential until a report and recommendations are provided to Council.

The report and recommendations of the Committee will be submitted to Council on or before June 25, 2019. This requires the Task Force to complete its deliberations and report no later than June 14, 2019.

The Task Force report to Council shall be in the form of advice and recommendations. These recommendations are not binding upon Council.

Approval

“Original Signed”

Reegan McCullough
County Commissioner – CAO

April 1, 2019

Approval Date

Appendix B
Sturgeon County
Citizen Task Force on Elected Officials' Remuneration
Responses from Interviews with the Mayor and Councillors

On June 19, 2019, the Citizen Task Force on Elected Officials Remuneration (the Task Force) held individual interviews with the Mayor and six Councillors. Summaries of the responses received are provided below.

The Task Force asked about the following components of the remuneration package for members of Sturgeon County Council:

- 1. Base salary provided to the Mayor (\$78,000), Deputy Mayor (\$59,900) and Councillor (\$52,000)**
 - **Do you think these rates are fair?**

A minority of members stated that the current rates are fair. Reasons include that there is a cost of living adjustment each year. Further, as of July 8, staff will be working increased hours for the same pay, and therefore Council should not receive an increase.

The majority of members stated that the current rates are unfair due to the time commitment involved, the numerous Board and Committee responsibilities, and the need to attract the best-qualified candidates to run for Council due to the complexities of these elected roles. The pay should be equitable for similar workload in the private sector. The Mayor's time was especially identified as undercompensated due to the significant time commitment.

- 2. Distance honorarium (based on the Council member's proximity to Sturgeon County Centre)**
 - **Do you think the current structure is fair?**

A minority of members stated that the current structure is fair.

The majority of members stated that the County should adopt a kilometre rate. One reason provided is that some members of Council attend Sturgeon County Centre once a week while others attend daily.

- 3. The removal of the one-third tax free provision of income taxes (took effect January 1, 2019)**
 - **What has been the impact to you?**

A minority of members stated that the one-third tax free benefit was a gift and that elected officials should not benefit from an income tax exemption.

The majority of members stated that the impact has been significant, estimated at between a 20-30% loss. The majority of members stated that the base salary should be increased to compensate for the removal of the one-third income tax exemption.

4. RRSP model (5% matching contribution)

- **Do you think it is fair? If not, what alternative would you recommend?**

All members stated that the RRSP model is fair and equitable.

5. Health and life insurance benefits (80% Sturgeon County, 20% Council member contribution)

- **Do you think the current structure is fair?**

All members stated that the health and life insurance benefit structure is fair and equitable.

6. Health and wellness spending account (\$650 annually to allocate between two accounts)

- **Do you think the current allocation is fair?**

All members stated that the health and wellness spending account allocation is fair and equitable.

7. Per diem rates

- **Is the policy clear to you about which meetings are eligible for per diems?**

All members stated that the policy regarding per diem rates is vague and needs clarity.

- **Do you think the current rates (\$90 for half-day and \$180 for full-day) are fair?**

A minority of members stated that charging a per diem rate for meeting attendance is inappropriate if one is already being paid a base salary.

The majority of members stated that the current rate is inadequate, particularly in comparison with other jurisdictions and does not take into account the necessary preparation time for meetings.

8. Mileage/kilometer rates

- **Do you think the current fluctuating rate structure is appropriate? If not, what alternative would you recommend?**

The majority of members stated that the current practice is fair, although for the sake of simplicity, some respondents would be satisfied with an annual flat rate based on the Canada Revenue Agency (CRA) or other benchmarks.

9. Meal allowance rates

- **Do you believe the current model (receipt submission) is appropriate? If not, what would you recommend?**

There were a range of responses to this question. The majority of members stated that the policy is not clearly articulated and communicated. Some respondents favoured a policy based on receipts for reimbursement (with prescribed limits). Others indicated that they never submit a claim "as one has to eat anyway".

10. Conference budget allocations (\$16,000 for Mayor, \$7,000 for each Councillor in 2018 budget)

- **Do you believe the current allocation is appropriate?**

A minority of members stated that the current allocations are fair if members are selective about which conferences they attend, as some conferences have more value than others. Members of Council need to plan in advance which events they attend and provide a summary upon returning indicating if the conference was of value.

The majority of members stated that the budget allocation is too low. The majority of members stated, in addition to increasing the allocation, the conference budget should be pooled to allow flexibility in the event that some members do not use their full individual allocation.

The majority of members also spoke to the importance of attending conferences for the purposes of networking and promoting Sturgeon County.

11. Professional development budget allocations (currently \$2,000 for all Council members)

- **Do you believe the current allocation is appropriate?**

The majority of members stated that a professional development allocation is a good idea and should be kept at current levels.

Several members suggested this should be increased, especially for new councillors, as there are some beneficial courses for first-time councillors.

Several members stated that they were unaware of this budget allocation and have paid for professional development on their own.

12. Technology allowance and support (Each member receives a cell phone, iPad, and IT support)

- **Do you believe the current technology allowance is appropriate? If not, what would you recommend?**

All members stated that they had no issues with the cell phone and support.

The majority of members stated that the iPad was not meeting their needs and that they would like a laptop computer instead.

- **Would you like to see the inclusion of an Internet allowance?**

There were a range of responses to this question. Some members felt that an internet allowance is unnecessary, some felt it may be necessary depending on where in the County the member lives, and some members felt that an internet allowance is required as it is critical for members to be able to do County work from home, which may require an upgrade to a more expensive internet package.

The Task Force also asked the following questions:

1. Provide an estimate of your average weekly time commitment to your elected role. How does this break down in terms of:

- **Meetings at Sturgeon County Centre**

Approximately half of the members stated that they attend meetings at Sturgeon County Centre almost every day and the other half attend meetings 2 to 3 days per week.

- **Community meetings/meeting with residents**

All members stated that they make themselves available by phone and email. The majority of members stated that the number of meetings varies based on the season. A slight majority of members stated that they attend between 5 to 10 meetings a week with residents but stressed that this number fluctuates.

- **Meetings outside of Sturgeon County**

The majority of members stated that this can fluctuate based on what boards they are involved with. The numbers mentioned varied from 1 to 10 meetings per week with the majority in the range of 2 to 4 meetings per week.

- **Travel time**

All members stated that there is a significant amount of travel time associated with their role. Most commented they do not monitor actual time or kilometres. In the future, several members indicated the potential of using phone apps to monitor travel time.

2. What percentile level do you believe Sturgeon County elected officials should be placed amongst comparable municipalities?

Initially, the majority of members stated that Sturgeon County elected officials should be placed at the 75th percentile amongst comparable municipalities. However, after mentioning the change to Administration, the majority commented that Council should be in-line with the new Administration percentile level of 67% to have peer-to-peer equality.

3. When would you like to see the recommendations of the Citizen Task Force implemented?

A minority of respondents commented that Council members should not make decisions for themselves and implementation should take effect for the next Council beginning in October 2021.

The majority of members stated that they would like to see immediate implementation of recommendations.

There was suggestion by some members that changes should be incremental, with the priority to deal with the loss of the one-third income tax benefit and per diems.

With regards to loss of the one-third tax free income tax benefit, a slight majority of members stated that the recommended changes should be retroactive to January 2019 when the federal tax change occurred.

4. Is there anything you want to bring to our attention that we have not covered?

General comments were quite varied. A minority of members stated that duties should be more evenly split amongst the Council members.

The majority of members commented that they did not realize the quantity of work involved when they first ran for the position including preparation time for meetings, travel time, etc. They indicated that a detailed job profile might be of assistance for future candidates.

In general, several members reiterated the requirement for policy clarification regarding per diems and honorariums.

A minority of members suggested that business credit cards for Council members would increase the ease of accountability to residents.

Appendix C - Base Salary Comparisons

2018 Rates				
Municipality	# Council Members	Mayor	Deputy Mayor	Councillor
Strathcona County	9	129,247		71,894
City of St Albert	7	110,000		45,000
City of Spruce Grove	7	91,300	49,664	40,664
City of Fort Saskatchewan	7	79,467		33,348
City of Leduc	7	78,400		37,073
Parkland County	7	84,671	60,613	48,206
Leduc County	7	80,774	70,678	67,312
Red Deer County	7	85,440	59,967	59,967
Rocky View County	9	90,556	72,094	67,057
County of Grande Prairie	9	93,817		68,328
Foothills County	7	84,647	73,565	69,792
<i>Distance honoraria are included for those counties that provide it.</i>				
Comparator Percentile		Mayor	Deputy Mayor	Councillor
25th PERCENTILE		82,711	60,129	42,832
50th PERCENTILE		85,440	65,646	59,967
67th PERCENTILE		91,077	71,174	67,236
75th PERCENTILE		92,559	71,740	67,820
100th PERCENTILE		129,247	73,565	71,894

Appendix D - One-Third Exemption & Overall Increases

	50th Percentile			67th Percentile			75th Percentile		
Remuneration Percentile Adj.	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor
Total Base Pay 2019 Budget	80,652.27	62,432.06	54,623.55	80,652.27	62,432.06	54,623.55	80,652.27	62,432.06	54,623.55
Municipal Comparators	85,440.00	65,646.00	59,967.00	91,077.00	71,174.00	67,236.00	92,559.00	71,740.00	67,820.00
Base Pay Change 2019 Budget	4,787.73	3,213.94	5,343.45	10,424.73	8,741.94	12,612.45	11,906.73	9,307.94	13,196.45
Base Rate Change 2019 Budget	5.94%	5.15%	9.78%	12.93%	14.00%	23.09%	14.76%	14.91%	24.16%
Remuneration Tax Adj.	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor
2019 "Gross Up Tax Change"	92,450.03	70,130.49	61,726.58	92,450.03	70,130.49	61,726.58	92,450.03	70,130.49	61,726.58
Total Base Pay 2019 Budget	80,652.27	62,432.06	54,623.55	80,652.27	62,432.06	54,623.55	80,652.27	62,432.06	54,623.55
Tax Pay Change 2019 Budget	11,797.76	7,698.43	7,103.03	11,797.76	7,698.43	7,103.03	11,797.76	7,698.43	7,103.03
Tax Rate Change 2019 Budget	14.63%	12.33%	13.00%	14.63%	12.33%	13.00%	14.63%	12.33%	13.00%
Combined Remuneration	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor	Mayor	Deputy Mayor	Councillor
Municipal Comparators	85,440.00	65,646.00	59,967.00	91,077.00	71,174.00	67,236.00	92,559.00	71,740.00	67,820.00
Tax Pay Change 2019 Budget	11,797.76	7,698.43	7,103.03	11,797.76	7,698.43	7,103.03	11,797.76	7,698.43	7,103.03
Total Pay Change	\$ 97,237.76	\$ 73,344.43	\$ 67,070.03	\$ 102,874.76	\$ 78,872.43	\$ 74,339.03	\$ 104,356.76	\$ 79,438.43	\$ 74,923.03
Pay Change	16,585.49	10,912.37	12,446.48	22,222.49	16,440.37	19,715.48	23,704.49	17,006.37	20,299.48
Rate Change	20.56%	17.48%	22.79%	27.55%	26.33%	36.09%	29.39%	27.24%	37.16%

Appendix E - Per Diems Comparison

Municipality	2018 Per Diems		
	# Council Members	Half day (4 hours or less)	Full day (more than 4 hours)
Strathcona County	9		
City of St Albert	7		
City of Spruce Grove	7	129.17	258.33
City of Fort Saskatchewan	7	100.00	200.00
City of Leduc	7		
Parkland County	7	131.00	262.00
Leduc County	7		
Red Deer County	7	105.00	210.00
Rocky View County	9		
County of Grande Prairie	9	92.34	184.67
Foothills County	7	149.44	298.88

Comparator Percentile	Half day (4 hours)	Full day
25th PERCENTILE	101.25	202.50
50th PERCENTILE	117.09	234.17
67th PERCENTILE	129.81	259.61
75th PERCENTILE	130.54	261.08
100th PERCENTILE	149.44	298.88