The Corporation of the Town of Milton

Report To:	Council
From:	Janine Gallagher, Director, Human Resources
Date:	July 13, 2026
Report No:	CORS-016-26
Subject:	Council compensation and expenses
Recommendation:	THAT the base annual salary for the position of Councillor be increased by $5,001 in accordance with the Council Compensation policy, effective November 15, 2026; AND THAT the Council Expense policy, attached as Appendix A of this report, be updated to reflect the changes outlined within, including a $300 increase in the annual Town Councillor expense allowance.

EXECUTIVE SUMMARY

- Council remuneration is reviewed every 4 years, in the final year of the Council term, in accordance with the Council Compensation policy that was developed in 2014 and approved through Staff Report CORS-015-14.
- As per the policy, Council's salary is to be compared to the 50th percentile of the municipal comparator group.
- A market review was conducted by staff resulting in a recommendation to increase the annual Councillor salary by $5,001 and to maintain the current Mayor salary, in accordance with the guidelines set out within the Council Compensation policy.
- Council benefits and expenses were also benchmarked as part of the review conducted by staff.
- The comparator review showed a wide range of Council expense allocations, and comparability was limited as some municipalities include conferences and seminars within these budgets, while others, like the Town, fund these separately.
- Based on the benchmarking and the low historical utilization of expense allowances by Town Councillors, an increase from $1,200/year to $1,500/year per Town Councillor is recommended.
- Other updates to the Council Expense Policy are being recommended to improve clarity, accountability, align with current practices and modernize eligibility requirements.

EXECUTIVE SUMMARY

- It was found the Town's existing group benefit plan for Council Members is aligned with a majority of comparators in that the plan mirrors the non-union benefit plan and is largely paid for by the municipality.

REPORT

Background

In order to ensure that Council compensation remains fair and competitive, a policy was developed in 2014 to determine remuneration for future terms of Council. This policy was approved through Staff Report CORS-015-14.

The policy provides direction for reviewing and setting Council compensation through the following framework:

1. A market comparison using comparator municipalities is to be conducted every term of Council in the final year of the term.
2. Comparators are based on similarities around population size and organizational structure and that they may change over time.
3. Council compensation is to be calculated using the 50th percentile of the comparator group.
4. The results of the compensation review are to be presented to Council in a report, with recommendations for compensating members of Council for the future term of Council.
5. Members of Council salaries will be adjusted annually by the economic adjustment approved and applied to the salary bands for non-union Town staff.

The last adjustment to Council salaries, outside of the annual economic adjustments, was effective November 2022.

Council benefits and expenses were included in the market comparison in accordance with the Council resolution passed on July 17, 2023:

> *WHEREAS the Town's Council Expense Policy (Policy No. 35) was last updated in July of 2019 through report CORS-042-19;*
>
> *AND WHEREAS it is important to ensure that an appropriate allocation of resources is provided to members of Council.*

THEREFORE BE IT RESOLVED that staff be directed to prepare and present to Council a detailed information report related to the Council compensation policy, including salary, expenses and benefits, to include a comparison to the policies of comparable municipalities, for consideration at the July 2026 meeting of Council.

Background

Discussion

A market review of Mayor and Councillor remuneration was conducted by staff through surveying the same lower-tier comparator municipalities used for non-union compensation reviews. The comparator municipalities used were: Ajax, Burlington, Cambridge, Halton Hills, Newmarket, Oakville, Oshawa, Richmond Hill, Waterloo and Whitby. Of the 10 comparators surveyed, 9 responses were received.

The survey included questions around method and frequency of Council remuneration, benefit coverage and Council expense and Conference/Seminar budgets.

Base Compensation

The results of the benchmarking survey are summarized below in comparison with the Mayor and Councillor current rate of compensation.

	Current	50^{th} Percentile of Comparator Group
Mayor	\$136,447	\$135,973
Councillor	\$48,892	\$53,893

In accordance with the Council Compensation policy, it is recommended that the annual compensation for the Councillor role be adjusted to reflect the 50^{th} percentile of the comparator group, as noted in the above chart, effective November 15, 2026. This results in an annual increase of \$5,001 per Councillor. As the current Mayor salary is relatively consistent with the 50^{th} percentile of the comparator group (with a differential of 0.35%), it is recommended to maintain the current salary.

Benefits

Council benefits were also benchmarked using the same comparator group. All 9 of the municipalities that responded confirmed that Council's extended group benefit plan mirrors the non-union plan with a majority of plans being 100% paid for by the municipality. As this is aligned with the Town's existing Council benefit plan, no changes are being recommended.

Expenses

Staff reviewed individual councillor expense allocations across the same comparator group, which ranged from approximately \$1,500 to over \$10,000 per year. Direct comparisons were

Discussion

limited as some municipalities include conferences and seminars within these budgets, while others, like the Town, fund these items separately. Staff also considered the Town's historical utilization, which shows that Council collectively spent less than $1,000 per year in expenses from 2023 through 2025. Taking both benchmarking and actual usage into account, staff recommend an adjustment from $1,200/year to $1,500/year per Town councillor aligning with the lower end of the comparator range.

Other recommended changes made to the Council Expense Policy are being recommended to improve clarity, ensure alignment with current practice and modernize eligibility provisions. Key updates include:

- References to the Code of Conduct to Council Members and applicable legislation
- Updated language related to eligible technology (hardware and software)
- Expanded eligibility examples to include communications with constituents and costs associated with the booking of meeting rooms
- Updated mileage, 407 ETR and Conference and Seminar language revisions to align with current practice
- Removal of restrictions related to meal per diems when meals are provided through conferences or accommodations
- Addition of a Mayor Expense section to reflect existing practice and improve overall clarity

The above compensation and expense recommendations would come into effect on November 15, 2026 to align with the beginning of the new term of Council.

Financial Impact

As noted above, the recommendations in this report related to Council base compensation will result in an annual increase of $5,001 per councillor ($40,008 overall) with no change to the salary of the Mayor. The recommended change to the Town Councillor expense allowance will result in a $300 increase per councillor ($1,200 overall) for the Councillor expense budget. These changes, along with any related implications to contributory rates for benefits and government remittances, will be reflected beginning in the 2027 Budget process.

Respectfully submitted,

Janine Gallagher
Director, Human Resources

For questions, please contact: Janine Gallagher, Director, Human Resources Phone: Ext. 2146

Attachments

Appendix A – Revised Council Expense Policy

Appendix B – Council Remuneration Benchmarking

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

COUNCIL EXPENSE POLICY

Approval Report/By-law Number: CORS-016-26
Appendix A
Approval Date: July 13, 2026
Effective Date: November 15, 2026

Policy Statement: The Council Expense Policy ensures that clarity and transparency is provided to Council, staff and the Public with respect to the expenses that may be incurred by members of Council in relation to the business of the Town of Milton for which reimbursement from the Town will be provided.

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1. Policy Purpose

The Council Expense Policy guides the expenditures that support Council and governs the reimbursement of expenses incurred by members of Council during activities related to the Town business of the Corporation of the Town of Milton. The Council Expense Policy is necessary to:

1.1. Provide consistent rules and guidelines to members of Council with respect to eligible expenses and ineligible expenses;

1.2. Provide specific and clear direction regarding expense eligibility;

1.3. Establish the provision of public access to expense information of Members of Council.

2. Guiding Principles & Objectives

2.1. Maintain Integrity of Members of Council:

a. The integrity of members of Council as a whole and the offices of the members must be protected; and
b. The interest of members of Council as a whole takes precedence over the personal interest of individual members.

2.2. Maintain Accountability:

a. Members of Council are the stewards of resources and are ultimately accountable to the public for the type and level of expense they incur;
b. Since members of Council use public funds when they perform their duties, the public expects public funds to be used solely for fulfillment of their public duties;
c. Members of Council's expenses should be reasonable and reflect what the public expects of an elected official; and
d. Member of Council's personal expenses must be kept separate from expenses related to Town business.
e. Member of Council's expenses must comply with the Code of Conduct for Members of Council.

2.3. Maintain Transparency:

a. The public has a right to know how public funds allocated to members of Council are spent; and
b. The public's right to members of Council's expense information must be balanced against the need to protect personal information, and the need to allow time for proper account and reconciliation of expenses.
c. Public reporting must satisfy the legislative requirements, including Section 284 of the Municipal Act, 2001.

3. Scope

This policy applies to all members of Council and establishes the basis upon which the members of Council will be reimbursed or have payment coverage for eligible expenses incurred while undertaking activities related to Town business, while acting in their role as an elected official.

4. Mayor's Vehicle Allowance

a. The Mayor is eligible for an annual vehicle allowance. The annual vehicle allowance for the Mayor is based on and in accordance with the tiered reasonable allowance rates published by the Canada Revenue Agency

(CRA) for the applicable year. The rates will be reviewed on an annual basis and adjusted as applicable.

b. Parking expenses incurred while on Town business, excluding parking tickets/fines, will be reimbursed.
c. The Mayor will be reimbursed for 407 ETR usage fees for work-related travel, where the 407 toll road provides either the shortest distance or travel time to the destination. The fees associated with obtaining, maintaining or replacing a 407 ETR transponder will not be reimbursed.
d. The Mayor is ineligible to submit mileage expense claims for reimbursement, unless related to conferences.

5. Members of Council - Mileage Reimbursement

a. Members of Council are eligible for mileage reimbursement for meetings outside of the Town of Milton municipal boundaries. Members of Council may submit a mileage expense claim for travel related to Committees of Council and other related business travel as directed by Council provided the meeting is convened outside the Town of Milton. Such reimbursement will be based on the distance travelled from the member of Council's home to the destination or from Milton Town Hall to the destination, whichever is the lesser distance.
b. Members of Council will be reimbursed for mileage at the current rate provided to Town employees. Mileage allowance rates are based on and in accordance with the tiered reasonable allowance rates published by the Canada Revenue Agency (CRA) for the applicable year. The rates will be reviewed on an annual basis and adjusted as applicable.
c. Parking expenses incurred while on Town business, excluding parking tickets/fines, will be reimbursed.
d. Member of Council are ineligible to receive vehicle allowance reimbursements.
e. Members of Council are responsible for keeping track of their own mileage and parking receipts. Council Expenses must be submitted with receipts, on at least a quarterly basis, to the Office of the CAO for processing.
f. Members of Council will be reimbursed for 407 ETR usage fees for workrelated travel, where the 407 toll road provides either the shortest distance or travel time to the destination. The fees associated with obtaining, maintaining or replacing a 407 ETR transponder will not be reimbursed.

6. Conferences and Seminars

a. The Town encourages elected officials to become involved with various associations in order to further develop themselves by increasing their skills and knowledge. The cost of attendance at conferences, conventions or seminars not approved by Council through the budget process will require approval from Council.
b. The budget will be set determining the number of members that will be able to attend conferences. The budget generally supports two delegates attending FCM, two delegates attending AMO and one delegate attending OGRA.

c. Regional Councillors and the Mayor should utilize the Regional allocation for conference attendance (including attendance at FCM and AMO) where appropriate.

d. Expression of interest forms will be filled out by members of Council and a draw will be held if required.

e. Eligible Expenses in relation to conferences and seminars include:
   - transportation
   - accommodation
   - registration
   - per diem meal allowance

   It is the responsibility of the traveler to endeavor to obtain accommodation that is consistent with reasonable comfort and economy.

f. Ineligible Expenses in relation to conferences and seminars include:
   - personal entertainment or personal excursions while travelling
   - expenses of travel companions
   - flight insurance premiums & seat selection charges
   - charges for additional luggage beyond one (1) checked bag
   - personal long distance telephone charges
   - dry cleaning or laundry charges
   - alcohol

g. Transportation
   The transportation allowance will be based on the most practical method of travel considering time and total costs.

   - Air Fare will be reimbursed based on economy rates plus ground transportation cost to and from the airport
   - Actual bus or rail fare plus taxi charges to and from the terminal

   Travel by personal vehicle shall be paid at the current mileage reimbursement rates to a maximum of 400km radius of Milton. If a personal vehicle is used, out of personal preference, beyond the suggested distance when regularly scheduled air transportation is available, reimbursement will be limited to the lesser of actual expenses or economy airfare, plus ground transportation to/from the airport. When more than one member of Council from the Town attends a function, they shall attempt, where feasible, to attend together to reduce costs.

h. Accommodation
   Actual hotel rate charged for single/double room plus tax, as applicable, at the designated conference hotel or similar price hotel.

i. Registration
   Actual amount of the registration fee paid for the member of Council (excluding registration for a spouse, unless the cost for the member and spouse combined is equal to the cost of just the member)

j. Per Diem and Meal Expense

Where the conference or seminar is more than one (1) day in length, the Town will reimburse the cost of meals on a fixed amount basis in line with the equivalent amount prescribed in the employee policy.

The above amounts will be reimbursed after the travel has occurred. Requests for reimbursement should not be submitted for meals occurring on the day(s) of travel time or where a meal that has been consumed has been paid for by another individual or party.

As reimbursement will be based on fixed amounts, receipts are not required for the purposes of meals pertaining to conferences and seminars.

k. Cancellations

Where a member of Council is registered to attend a conference or convention, every reasonable effort shall be made by the registered participant to give appropriate notification of cancellation. Notification should be directed to either the Mayor or the Executive Services Department. Some hotels affiliated with conference have a non-refundable cancellation fee.

7. Town Councillor Expenses

a) Town Councillors' are eligible for reimbursement for a maximum cumulative amount of $1,500 per annum (inclusive of net HST).

- This upset limit is deemed to exclude any reimbursements provided for separately in this policy, such as mileage and conferences.
- During an election year, the $1,500 limit is prorated between an incumbent Councillor ($1,312) and an incoming Councillor ($188).
- The annual limit is exclusive to eligible costs incurred in the applicable calendar year (or in the case of an election year, the active period during that year for each Councillor). Any unused balance remaining from the annual limit does not carry to the following year.

b) Eligible expenses include costs that are required to fulfill the role of a Town Councillor. Examples of potential eligible expenses include:

- Town logo memorabilia and souvenirs.
- Office supplies (e.g. stationery, paper, pens, printers, printer cartridges, etc.)
- Books/Subscriptions related to Town business or municipalities in general.
- Costs related to communicating with constituents or the broader community on municipal matters, including newsletters, mailouts, digital communications, provided such communications are for official municipal business and do not support election-related activities or personal advocacy.
- Meeting room/Facility booking costs, including Town of Milton facilities

- Technology Equipment: Technology equipment required to support Council duties, provided such purchases do not duplicate or provide substantially similar functionality to equipment already supplied by the Corporate IT Division.
- Software and Cloud-based Subscriptions: Software or technology subscriptions necessary for Council work, provided they do not duplicate or overlap with solutions already provided by the Corporate IT Division. All software must meet the Town's minimum data and security standards and align with the Town's records retention bylaw where applicable.

c) All procured technology equipment and software must meet the Town's minimum data and security standards (where applicable). Technology equipment/software acquired independently will not be supported, configured, or maintained by the Town IT Division. All such equipment remains the property of the Town of Milton and must be returned at the end of a Council term or upon vacating the position.

d) All software subscriptions must be cancelled and any data stored in nonIT provided systems must be appropriately removed or transferred in accordance with Town policies at the end of a Council term or upon vacating the position.

e) To be eligible for reimbursement, all other requirements of this policy must be satisfied.

f) During an election year, Councillors must abide by Corporate Resources for Elections, as the Town is not permitted to contribute to election campaigns.

7.1. General Criteria for Reimbursement

a) Expenditures must not conflict with rules set out in the Municipal Elections Act , the Corporate Resources for Elections policy and other legislation.

b) Public funds may not be expended or committed for personal use, non-Town business use, campaign or election related purposes.

c) Members of Council who charge for goods/services against the current year must have received the goods/services before December 31st of that year.

d) No expense shall create a conflict of interest, or the appearance of such a conflict, that may arise through the purchase of goods/services from a member of Council's family member.

e) Member of Council's budgets shall not be used to provide a personal benefit to specific individual citizens or businesses (i.e. payment of tax penalties, parking tickets, sponsorship of personal travel, etc.)

f) Monetary exchange costs will be allowed at the prevailing rates in order to convert Canadian dollars to other currencies (primarily to U.S. Dollars). Payment will be made to a member of Council in Canadian dollars.

g) Self-dealing is not permitted without specific approval by the Integrity Commissioner

7.2. Miscellaneous Councillor Entitlements

The following will be paid for directly by the Town and not deemed to be a member of Council expense for the purposes of this policy:

- Laptop computer, monitor, docking station and camera, along with access to the standard Microsoft Office suite and tools required for remote participation in Council meetings

- A smartphone with full voice and data capabilities
- Name Tags (one per term of Council)
- Business Cards

7.3. Supporting Documentation Requirements

a) All requests for payment or reimbursement must be supported with the applicable hard copy documentation, detailed receipts and proof of payment. If the detailed receipt is lost, a signed and dated explanation on the detail and business purpose of the expense must be provided, and must accompany the Council expense submission.

b) Supporting documentation should show:
   - Name of vendor/organization
   - Details of the expense
   - Business purpose, if applicable
   - Amount of the expense
   - Date of the expense
   - Any other details required to demonstrate adherence to this policy.

c) As reimbursement will be based on fixed amounts, receipts are not required for the purposes of meals pertaining to conferences and seminars.

d) Members of Council should submit claims for reimbursement on at least a quarterly basis.

7.4. Review Process

a) Members of Council will be required to submit the expenses to the C.A.O.'s office for reimbursement.

b) The office of the C.A.O. will review all expenses submitted by members of Council and forward complete documentation to the Finance Division for reimbursement.

7.5. Dispute Resolution

a) Where there is uncertainty or disagreement as to whether an expense that is being claimed for reimbursement qualifies as eligible through this policy, the following actions will be taken:
   - Staff will discuss the reimbursement claim with the respective member of Council and make reasonable efforts to resolve the matter.
   - Where a matter cannot be resolved as outlined above, staff in its sole discretion can request that the Integrity Commissioner make a determination with respect to the reimbursement claim
   - Where a matter cannot be resolved as outlined in item a) above, and should staff have concern regarding the potential cost of the Integrity Commissioner review relative to the size of the claim in question, staff in its sole discretion may process the reimbursement and provide transparency on the item in question through the mandatory annual reporting to Council.

8. Mayor's Expenses

It is recognized that position of the Mayor will incur expenses as part of carrying out the requirements of role as the Head of Council. The Mayor will be designated as the program manager for the operating budget for Mayor and Council. Salaries, benefits, Councillor expenses and any other Council-approved expenditure from that program will be managed and reported in accordance with the related policies. All other expenses that are allocated to the Mayor and Council program area will be managed by the Mayor, or designate, in accordance with Town Policy 113 (Financial Management – Budget Management).

9. Roles and Responsibilities

Individual(s)	Responsibilities
Members of Council	i. Members of Council are responsible for approving a Council Expense policy and acting ensuring compliance with requirements thereof ii. Members of Council are required to submit the appropriate signed Council Expense Form to the C.A.O.'s office for reimbursement.
Mayor (Head of Council)	i. Managing the Mayor and Council program area's operating budget in accordance with Town Policy.
Integrity Commissioner	ii. Where a dispute or extraordinary circumstance that may arise regarding reimbursement of expenses cannot be resolved, the Integrity Commissioner shall resolve the matter with his/her determination on eligibility.
Treasurer	i. Section 284 of the Act requires that the Town Treasurer submit an annual report to Council detailing the remuneration and expenses paid to each member of Council in respect of his or her services as a member of Council. This report is a public document and will be posted on the Town's website. ii. In the event of a dispute or extraordinary circumstance that may arise regarding reimbursement of an expense, the Treasurer may be required to meet with the member of Council and make reasonable efforts to resolve the matter.

The office of the C.A.O.	iii. The office of the C.A.O. will review all expenses submitted by members of Council and forward the documentation to the Finance Division for reimbursement. iv. In the event of a dispute or extraordinary circumstance that may arise regarding reimbursement of an expense, the CAO may be required to meet with the member of Council and make reasonable efforts to resolve the matter.
Finance	The Finance Division will: i. Perform the final review to ensure accuracy and completeness and process the expense claim reimbursement as part of the bi-weekly pay; ii. Review and if applicable, adjustment to mileage per kilometer rates (conferences) and Mayor's vehicle allowance.

10. Policy Management

The Town Clerk, is delegated the authority to make administrative changes to this policy that may be required from time to time due to legislative changes, Council decisions, or if, in their opinion, the amendments do not change the intent of the policy. Any changes made under this delegated authority shall be reported to Council on an annual basis, through the annual report to Council detailing the remuneration and expense paid to each member of Council in respect of his or her services as a member of Council.

11. Reporting

11.1. Annual Statement of Remuneration and Expenses

a) Section 284 of the Act requires that the Town Treasurer submit an annual report to Council detailing the remuneration and expenses paid to each member of Council in respect of his or her services as a member of Council. This report is a public document and will be posted on the Town's website. The Town's report will include, but not be limited to:
   - Salary and Benefits for Members of Council
   - Professional Development, mileage/car allowance and expenses for Members of Council
   - Expenses authorized by the Mayor (or delegate) through the Mayor and Council operating budget.

b) Upon request, information disclosed through the annual statement of remuneration and expenses, shall be released through routine disclosure versus a formal municipal freedom of information request

12. Related Policies, By-laws, Regulations, Legislation and Accounting Standards

i. The Municipal Act, 2001, S.O. 2001, c. 25, as amended from time to time. ii. Corporate Resources for Elections policy No. 171

13. Definitions

i. Act means the Municipal Act, 2001, S.O. 2001, c. 25, as amended from time to time.
ii. Council means the Council of the Town of Milton

iii. Eligible Expense means one incurred by a member of Council while engaged in Town Business.
iv. Ineligible Expense means an expense incurred by a member of Council while not reasonably understood to be engaged in Town Business or one incurred in contradiction with established policy.
v. Mayor means the Head of Council as defined in Section 226.1 of the Act. vi. Member of Council means Councillors and the Mayor as defined herein. vii. Regional Councillor(s) means all Regional Councillors of the Corporation of the Town of Milton, and excludes Town Councillors.
viii. Self-dealing means directly or indirectly paying one's self for property, subscriptions and/or services.
ix. Town Councillor(s) means all local Councillors of the Corporation of the Town of Milton, and excludes Regional Councillors and the Mayor.

14. History of the Policy

Last amended: This policy was updated in 2026 via report CORS-016-26.

This policy was originally created on July 8, 2019 via report CORS-042-19.

Previous Policies: This policy replaced the following former policies:

- Policy 35: Council – Conference/Conventions/Seminars
- Policy 37: Council - Mileage

Municipal Comparator Benchmarking
Council Remuneration

2026 Annual Base Pay

Municipality	Mayor	Councillor
Milton	$ 136,447.15	$ 48,891.64
Ajax	$ 135,521.00	$ 53,564.00
Burlington	$ 157,674.00	$ 68,803.00
Cambridge	$ 135,606.90	$ 56,206.28
Halton Hills	$ 114,601.00	$ 45,595.00
Oakville	$ 156,762.00	$ 62,414.00
Oshawa	$ 143,565.51	$ 52,685.27
Richmond Hill	$ 148,724.00	$ 89,242.00
Waterloo (City)	$ 118,934.00	$ 45,053.90
Whitby	$ 135,973.00	$ 53,893.00

Comparators are based on similarities around population size and organizational structure, and are consistent with the same lower-tier comparator municipalities used for non-union compensation reviews.