

| BOARD POLICY | |
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| Adopted | January 11, 2012 |
| Review Date <i>(annually: September)</i> | <i>(Revised) M19-0182 (Dec. 11 2019)</i> <i>Revised/New) M15-0186 Oct. 21, 2015</i> <i>(Revised) M15-0067 April 1, 2015</i> <i>(Reviewed) November 19, 2014)</i> <i>(Revised) 14-0199 September 3, 2014</i> <i>(NEW) M12-0005 January, 11 2012</i> |

TRUSTEE EXPENSES

1. OBJECTIVE

The Halton District School Board (HDSB) recognizes the need to reimburse trustees for expenses reasonably incurred in carrying out their role as trustee. In addition, the HDSB recognizes trustees must be equipped properly so they may consult with and contact their constituents.

2. DEFINITIONS

- 2.1 Board: The Board of Trustees including Members of the Board elected or appointed in accordance with the Ontario Municipal Elections Act, and Student Trustees elected or appointed in accordance with the Ontario Education Act and HDSB Policy. Duties and responsibilities of the Board are defined under the Ontario Education Act, Ontario Municipal Act, and Ontario Regulation.
- 2.2 Days: Consistent with HDSB practice, all references to “days” refer to calendar days, unless otherwise specified.

3. POLICY STATEMENT

The HDSB is committed to an organizational culture that is consistent with the guiding principles which frame our Strategic Plan.

4. SPECIFIC DIRECTIVES

- 4.1 Trustees, including student trustees, upon their election and in accordance with the limits set out in Schedule 1, shall be equipped with:
- Computer equipment including peripherals (printer/scanner). Additional equipment may be purchased as an office supplies expense per sections 4.5 and 4.6, or acquired in accordance with section 4.3 Exceptions, below.
 - Software in accordance with the HDSB standard for administrators (Office Suite, Chrome Browser, email etc.).
 - High speed home internet access.
 - A mobile communication device (i.e. Blackberry, iPhone etc.) and communication plan.
 - Trustees can choose to use their personal phone and receive reimbursement up to a maximum of the standard communication plan used by the HDSB.

In addition, Trustees will be reimbursed for high speed home internet access up to the amounts listed in Schedule 1, and Trustees (excluding student trustees) will be reimbursed for a home office phone (landline) if they choose to have one.

- 4.2 All equipment will be purchased in accordance with the HDSB’s Purchasing Administrative Procedure. The Superintendent of Education (Information Technology) will have authority for determining the computer, peripherals and software, as well as the mobile communication packages provided, and the maximum monthly reimbursement amount for high speed internet access.

The Superintendent of Education (Information Technology) will review the reasonableness of Schedule 1 as needed. Revisions to Schedule 1 must be approved by the Board.

4.3 Exceptions:

Where a trustee may incur additional costs or ongoing expenses that exceed the limits of Schedule 1 as a result of disability or special need, these expenses will be covered by the HDSB.

Where a trustee must incur additional costs or ongoing expenses due to the geographic location of their residence, or other circumstance beyond their control, such extraordinary expenses must be approved by the Board in accordance with this policy.

4.4 Given the rate at which technology currently depreciates, equipment purchased at the start of the trustee's term of office will not need to be returned to the HDSB at the end of the term or upon the trustee's retirement. However, all service contracts will end commensurate with the end of the trustee's term. The residual value will be determined by the Superintendent of Education (Information Technology). The residual value if any will be reported on the Trustee's T4* (*see notation 8.1*).

4.5 In addition, each trustee, on an annual basis, will have access to a \$5,000 travel, personal professional development and office supplies account. This account may be used to reimburse the trustee for expenses reasonably incurred in carrying out their role as trustee.

4.6 The following expenses are those which are recognized by the Board as appropriate trustee expenses:

- transportation -- including mileage at the current HDSB rate (*see item 4.8*);
- professional development/conferences;
- functions whose purpose is the welfare of HDSB students, such as but not limited to those hosted by the Halton Learning Foundation, the Halton Industry Education Council, or Halton Food for Thought;
- meals, reimbursed at the current HDSB rate;
- office supplies (filing cabinet, stationery, technology etc.);
- constituent meeting expenses (coffee, refreshments);
- mailings, photocopying;
- child care costs for dependent children which would allow Trustees to attend scheduled meetings, events and/or functions of the HDSB; and
- other expenses.

4.7 Any other extraordinary or unusual expenses incurred by a Trustee in carrying out their role, which they feel should be paid by the HDSB must be pre-approved by the Board, and will not be charged against the Trustee's account, but rather the HDSB's account.

4.8 Trustee claims for travel within Ontario by automobile or public transit to:

- HDSB sites and events
- OPSBA Events and Meetings
- Meetings or events which the Trustee attends as a representative of the Board will be charged against the Trustee's account up to a maximum for \$1,000 per fiscal year (September 1 to August 31).

Any travel costs for attending the meetings and events listed above that exceed the \$1,000 threshold in a fiscal year (pro-rated to \$750.00 in the first nine months of the term and \$250.00 in the final three months of the term) will not be charged against the Trustee's account, but rather the HDSB's account.

Travel within Ontario by other modes of transportation (e.g. train, airplane) to the events specified above, shall be included in the \$1,000 threshold as long as they do not exceed the

cost of driving to those events. Travel within Ontario by other modes of transportation that exceed the cost of driving will be reimbursed up to the cost of driving to those events.

All travel expenses, including travel expenses to conferences etc., will be submitted to the HDSB using the HDSB Trustee Transportation Claim Form.

Travel to conferences, meetings or events not specified above shall not be included in the \$1,000.00 threshold but may be brought to the Board for consideration and will be submitted using the HDSB Trustee Transportation Claim Form.

- 4.9 Attendance at the Ontario Public School Board's Association (OPSBA) AGM by the Board's OPSBA Director(s) and any HDSB Trustee elected to the Executive Committee of OPSBA will not be charged against the Trustee's account, but rather the HDSB's Leadership Account. Eligible expenses include Registration, Accommodation, Travel as well as any meals not provided by OPSBA. These expenses do not require approval by the Board.
- 4.10 Registration fees for the OPSBA Public Education Symposium and the OPSBA Labour Relations Symposium for any HDSB Trustee will not be charged against the Trustee's account, but rather the Trustees' Prior Term Reserve Account. These expenses do not require approval by the Board.
- 4.11 Where a Trustee incurs appropriate expenses as a representative of the Board, they will not be charged against the Trustee's account, but rather the HDSB's Leadership Account. All such expenses must be approved by the Board. For planning purposes, where such expenses are predictable, they should be approved as early in the fiscal year as possible (e.g. audit training for members of the HDSB Audit Committee).
- 4.12 Where the Board of Trustees as a whole incur appropriate expenses for attending professional development sessions, they will not be charged against the Trustee's account, but rather the Trustees' Prior Term Reserve Account. All such expenses must be approved by the Board. For planning purposes, where such expenses are predictable, they should be approved as early in the fiscal year as possible (e.g. Ministry of Education/OPSBA Trustee orientation sessions, and other professional development opportunities for all Trustees).
- 4.13 Where the approval or allocation of any expense is disputed, the Board is recognized as the final authority for the approval or allocation of that expense.
- 4.14 Trustees will make best efforts to submit claims for expenses within one (1) month of their occurrence and in the fiscal year in which the expense occurred. Expenses submitted after the fiscal year end cut-off will be reflected in the following fiscal year.
- 4.15 A monthly statement of an individual Trustee's detailed expenses (conferences, transportation, meals, etc.) shall be provided to that Trustee electronically.
- 4.16 Trustee expenses that are in excess of, or not allowed by, HDSB policy may be claimable on individual Trustee personal tax returns using the Board provided T2200 form.
- 4.17 Unused portions of an individual Trustee's expense budget, on an annual basis, shall roll-over to the next year. At the end of the term of the Board, unused portions of the Trustee expense budget shall be allocated to the Prior Term Reserve Account for the purpose of future Trustee professional development. The use of these Prior Term Reserve Account funds will be decided by the incoming Board of Trustees by Board resolution. Trustees will receive an annual statement of the Prior Term Reserve Account within 90 days of the start of the next fiscal year.
- 4.18 Payment of a Trustee's claims exceeding the total amount budgeted per Trustee over the term of the Board, will be decided on a case-by-case basis by the Board of Trustees.
- 4.19 An annual summary of Trustee expenses will be reported as an information item by the Superintendent of Business.

A Trustee expense report will be posted to the Board's website annually by December 31 following the end of the fiscal year. The report will include expense totals by Trustee in each of the following categories:

- Travel (e.g. mileage, parking, tolls)
- OPSBA Conferences
- Other Professional Development
- Meeting Expenses (e.g. hospitality)
- Supplies
- Other Expenses (e.g. child minding)

HDSB paid:

- Telecommunications (e.g. monthly service fees)
- Technology (e.g. hardware)
- HDSB Leadership and Mandatory Training
- Prior Term Reserve for Professional Development
- Travel over \$1,000

4.20 Trustee Expenses fall under the Broader Public Sector Accountability Act, 2010 (BPSAA) and must meet the Expenses and Procurement Standards detailed therein.

5. RESPONSIBILITIES

5.1 Board

5.1.1 Approves Schedule 1 prior to the new term of a Board or when changes are recommended by the Superintendent of Education (Information Technology)

5.2 Superintendent of Education (Information Technology)

5.2.1 Determines and recommends limits in Schedule 1 - Trustee Information and Communications Technology Limits

5.3 Superintendent of Business Services

5.3.1 Provides support for Trustee expense reporting;

5.3.2 Reports on Trustee expenses.

6. EXTERNAL REFERENCES

6.1 [Ontario Education Act](#)

6.2 [Broader Public Sector Accountability Act, 2010](#)

6.3 [Accessibility for Ontarians with Disabilities Act, 2005](#)

7. HDSB REFERENCES

7.1 Purchasing Administrative Procedure

7.2 Schedule 1 - Trustee information technology and communications expense limits, appended HDSB Policy GOV-03H Trustee Expenses

8. REVISION HISTORY

8.1 Reviewed September 2019 to add clarity to travel expenses section 4.8, and add clarity regarding which account will be used for specific conferences and professional development opportunities (edited 4.9 and added new 4.10-4.12); re-numbered 4.10-4.17 to 4.13-4.20). Delineated between the Board and the HDSB for clarity throughout the policy. Article 4.4 will be reviewed at Committee of the Whole in January 2020.

8.2 Reviewed June 2018 to ensure current hardware and software being used is reflected (4.1), add clarity regarding approval by Board of Trustees (4.2, 4.9, 4.10), remove outdated reference (Revision History), update Schedule 1 to reflect the need to differentiate by including the option of a tablet instead of a laptop, and general housekeeping.

- 8.3 Reviewed June 2015 to clarify travel expense covered by the Board (4.8), preferred timing of expense claims (4.11), and public reporting details (4.16).
- 8.4 Final review by PB&G on November 12, 2014 and Board on November 19, 2014 integrating feedback re expenses incurred on behalf of the Board, and the receipt of the annual statement of the Reserve Account to “within 90 days” of the start of the next fiscal year; definition of “days”; recognition of functions whose purpose is the welfare of Halton DSB students as an appropriate Trustee expense.
- 8.5 Revised September 24, 2014 - Policy reformatted and revised for use with Schedule 1 - Trustee information technology and communications expense limits. Revised to ensure that the rights of Trustees with special needs or extraordinary circumstances are respected, and where possible to remove barriers to their effective representation of their community. Revised to include the realization of a taxable benefit equal to the residual value of any technology retained by Trustee upon their retirement from the school board.
- 8.6 Revised January 2012 - The original draft of the Trustee Expenses Policy was presented at the December 7, 2011 Board meeting. Revisions were suggested, and the revised version of the policy is attached to this report for the Board’s consideration.

This Policy should be reviewed on an ongoing basis to ensure it reflects any changes to the Broader Public Sector Accountability Act, 2010 (BPSAA).



| Governance Process Policy: Schedule | |
|-------------------------------------|---------------------------|
| Adopted | November 19, 2014 |
| Last Revised | 03/2015, 01/2017, 09/2018 |
| Review Date | As required |

TRUSTEE EXPENSES -- SCHEDULE 1

*(effective December 1, 2014; revised **September 2018**)*

The following options are available as outlined in item 4.1:

- Computer equipment including peripherals:
 - Apple MacBook Air
 - Apple MacBook Pro
 - Apple iMac
 - Windows laptop
 - Windows desktop
 - tablet
 - Other devices approved for use in HDSB schools or administrative offices

The following reimbursements are recalculated as required.

All reimbursements include taxes and other charges.

- high speed home internet access for reimbursement - **\$90.00/month**
- communication plan reimbursement (mobile device) – **\$107.35/month**