

REMUNERATION GUIDE

FOR ELECTED MUNICIPAL OFFICERS

FEBRUARY 2018



A WORD FROM THE PRESIDENT



On June 15, 2017, the National Assembly of Québec adopted Bill 122 entitled *An Act mainly to recognize that municipalities are local governments and to increase their autonomy and powers,* thus confirming our fundamental role in the organization and development of our communities. This law, intended to increase the autonomy and powers of municipalities, proposes, particularly, changes to the *Act respecting the remuneration of elected municipal officers.* In this regard, as of January 1st, 2018, more latitude was given to municipalities, by abolishing among others thing certain guidelines governing the remuneration of elected officers and leaving it up to the municipalities to determine the remuneration of their council members.

As a consequence, municipalities will be adopting their first remuneration by-law for elected officers or will be adjusting the by-law currently in force. This guide will help you with this task by identifying some of the elements that you will have to tackle in this process. It also includes a companion tool proposing a method to fix the remuneration of elected officers as well as two model by-laws.

In order to prepare this guide, the FQM conducted a survey among 156 participants at its 2017 Convention. Overall, this survey helped us realize that elected officers were dissatisfied with their remuneration. While remaining aware of the importance of respecting the taxpayers' ability to pay, the elected officers would like to see their contribution to the community get better recognition. They are also of the opinion that remuneration is an important factor in promoting succession planning and convincing new people to get involved. Accordingly, we must use this increased autonomy to put in place conditions that will enable the largest possible number to run in elections; the future of our institutions and communities depends on it.

In closing, in addition to this guide, the FQM will conduct over the winter of 2018, a thorough investigation of the remuneration of elected officers in order to document precisely the particularities of different municipalities and regions. In addition, in order to help you with the remuneration of elected officers, we invite you to use the services of the FQM.

Richard Lehoux, outgoing president

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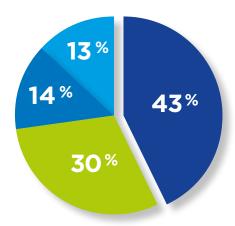
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SURVEY'S RESPONDENTS

Conducted during the FQM 2017 Convention, this survey covered 156 participants, chosen at random, from all regions and categories of member municipalities of the FQM. This survey does not claim to be representative or scientific, but the number and origin of the respondents are sufficient to get a good idea of their opinion. Moreover, crossing these results with other research and data covering the same issue lead us to make generally reliable observations as to the current situation.

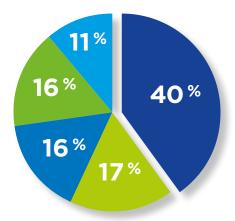
ORIGIN OF THE ELECTED OFFICERS SURVEYED



LEGEND

- Less than 1,000 inhabitants
- Between 1,000 and 3,000 inhabitants
- Between 3,000 and 5,000 inhabitants
- 5,000 inhabitants or more

RESPONDENTS' YEARS OF EXPERIENCE



LEGEND

- Less than 4 years
- From 4 to 8 years
- From 8 to 15 years
- From 15 to 25 years
- 25 years or more



THE ROLE OF ELECTED MUNICIPAL OFFICERS HAS CHANGED, BUT REMUNERATION HAS NOT KEPT UP

The role of elected municipal officers has undergone profound transformations. From being managers as they used to be referred to, elected officers are now the policy makers of their communities. The laws, the regulations, the services and infrastructures to be managed have turned them into important decision makers in our society. Moreover, whether it be in regard to development, the environment or civil security, the government of Québec has implemented countless transfers of responsibilities over the years. The role of mayors and council members has become greater, each event and each day demonstrating their importance in managing the life of communities.

"The salary of elected officers of small and mid-size municipalities does not properly reflect the scope of our task and our responsibilities."

A respondent

This greater role has not been reflected in their remuneration, however. In the 2017 survey, the surveyed elected municipal officers expressed that they were not satisfied with their remuneration. In fact, several elected officers maintain that their remuneration does not reflect their workload and other responsibilities. As such, 33 % of them are not satisfied or not at all satisfied with their remuneration.

We can also add to this group a good number of those who are moderately satisfied (32 %), most of them putting up with this situation as they have retirement income or benefit from a favourable financial situation allowing them to hold elective office in their community. In fact, remuneration is both a problem and a dilemma for the elected officers of small and midsize municipalities in Québec: how to acknowledge the work of elected officers while respecting the municipalities financial ability to pay?

"The salary of elected officers is an important problem. For my part, as a retiree, I am fine. But how can you attract younger people or those who are still working with remuneration that devalues the office?"

A respondent



THE REASONS THAT MAY HAVE LED TO THIS SITUATION

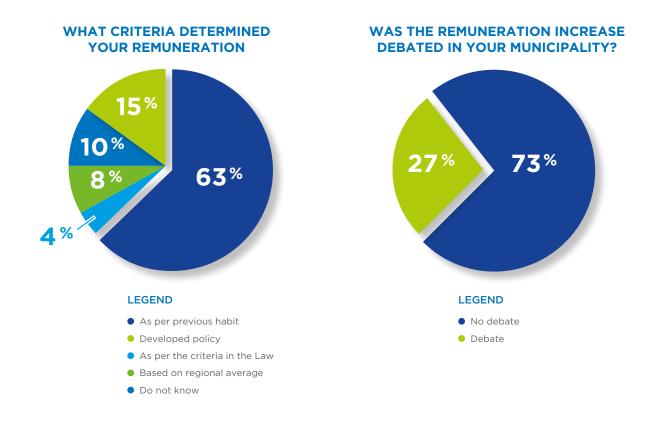
Identifying the exact reasons leading to this finding of dissatisfaction of several elected officers concerning their renumeration would require a thorough investigation. Even though there are measurable and objective criteria such as the population, the financial ability of the municipality, the range of services, the level of debt that could all serve as a useful basis for determining the salary of elected officers, the survey conducted during the Convention revealed two obstacles for fixing the remuneration more adequately, namely:

- lack of information and comparable data to successfully conclude the revision of the remuneration of elected officers;
- the fear of generating a controversial debate in the community.

Consequently, the answers and the comments helped us to determine that municipalities generally follow established practice and long-term habits, the absence of information preventing the mayors and council members from dealing with this issue in a methodical way. Several elected officers consider their remuneration inadequate, but many do not want to address the issue given the lack of information, comparable data or supporting arguments.

The other identified reason explaining the current situation is the palpable fear of generating a controversial debate on the issue. In fact, the survey shows that half of the respondents fear provoking acrimonious debate in their community.

However, when the question is put to those who have dealt with this issue over the last few years, the answers and comments helped us to understand that the discussions were often limited to the sitting of the council of the municipality and that they generally went well. A conclusion: a review of the remuneration of elected officers may raise questions and foster exchanges, but when the undertaking is legitimate and well prepared, it ends favourably for the elected officers.

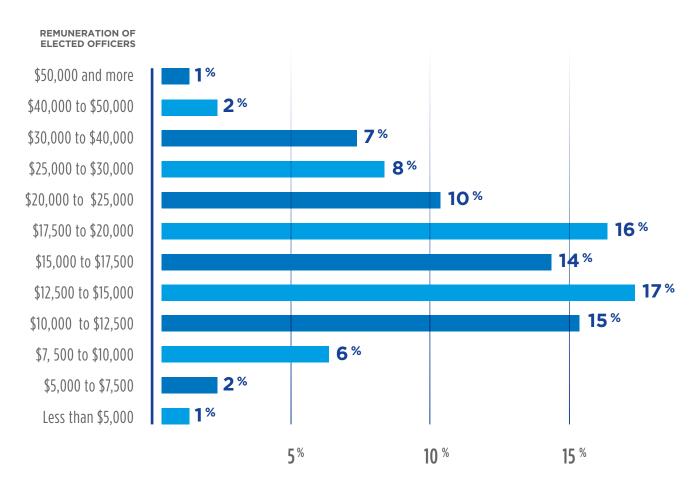


SOME INFORMATION ON CURRENT REMUNERATION

One's first thought when discussing the remuneration of elected officers of small and mid-size municipalities is that it is generally based on the minimum conditions stipulated in the *Act respecting the remuneration of elected municipal officers*.

The results of the FQM's survey and the available data show that reality is quite different for mayors. In fact, the aggregate of remuneration and expense allowances of most mayors of municipalities of less than 5,000 inhabitants is currently between \$10,000 and \$20,000 a year, a higher compensation than the minimum provided for in the *Act respecting the remuneration of elected municipal officers*.

As to the remuneration paid to councillors, the survey confirmed that the terms set out in the law were respected, as they received a third of the annual minimum remuneration set for the mayor.



PERCENTAGE AMONG THE RESPONDENTS (municipalities of less than 5,000 inhabitants)

THE REASONS FOR REVIEWING THE REMUNERATION OF ELECTED MUNICIPAL OFFICERS

Before addressing the issues on which the elected officers should base their reflection, it is essential to emphasize the importance of adopting a remuneration by-law, modifying or replacing the existing one.

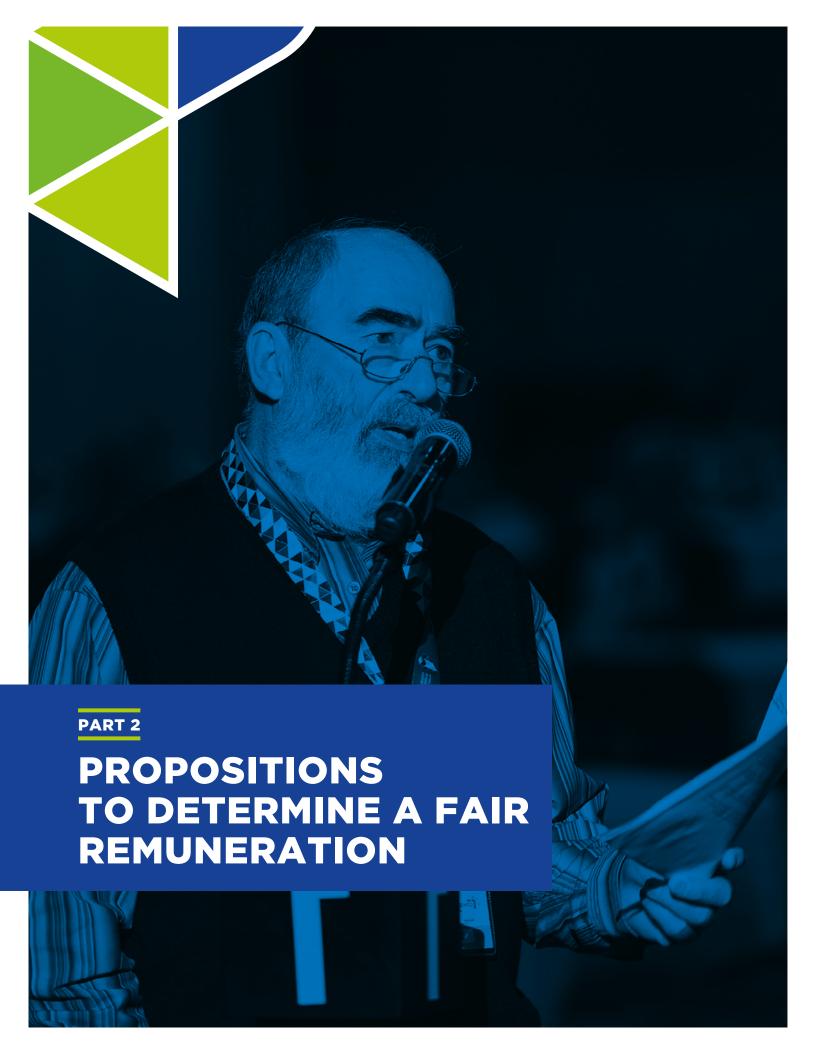
- The responsibility of fixing the remuneration of council members rests with the municipalities, confirming as such their autonomy on this issue.
- An Act mainly to recognize that municipalities are local governments and to increase their autonomy
 and powers, hereafter Bill 122, abolished the provisions of the Act respecting the remuneration
 of elected municipal officers which set mandatory guidelines for fixing the remuneration of the
 elected municipal officers, more particularly those relating to:
 - The minimum remuneration and its suppletive character if no by-law dealing with this aspect were adopted by a municipality;
 - The maximum remuneration;
 - The categories of positions and functions which may confer the right to additional remuneration; The indexing of remuneration.

The concept of revenue compensation in case of emergency must be introduced in the municipality's by-law. The multiplication of events mandates this.

- Any municipality that does not have a by-law and relied on the provisions of the *Act respecting the remu-neration of elected municipal officers* to remunerate its council members will have to adopt, subject to the transitory provisions of Bill 122, a by-law fixing the remuneration of the elected officers. It can no longer rely only on the minimum set out in the *Act respecting the remuneration of elected municipal officers* in order to remunerate its council members. Indeed, the transitory measure laid down by the legislator in this regard provides that, until the municipality adopt a by-law dealing with their remuneration, the elected officers will be remunerated based on the amounts of the minimum remuneration stipulated in the provisions of the *Act respecting the remuneration of elected municipal officers* for the 2017 fiscal year. This means for these municipalities that no increase in remuneration is possible as long as the new by-law has not been adopted. It should be noted that this by-law can be applicable retroactively to the 1st of January of the year of its coming into force.
- As mentioned previously, the law repeals the articles concerning of the categories of positions and functions which could confer the right to additional remuneration. This is a good opportunity for a review of the organization of the council.

- Furthermore, the adoption of Bill 122 offers an ideal opportunity to review and complete the remuneration by-laws of municipal council members. For example, the survey helped us learn that many, if not the majority, of municipalities do not have a provision allowing a compensation in case of financial loss, should the elected officers has to deal with an exceptional situation. The increase in the number of climate events or those caused by human activity leading to exceptional situations could impose the insertion of this concept in the remuneration of elected officers to avoid salary loss and thus ensure a response for all these situations.
- The obligation now imposed on municipalities that have a remuneration by-law for its elected officers to post, on their website or, if a local municipality does not have one, on the website of its RCM, the remuneration and expense allowances paid to the elected officers by the municipality, one of its mandatary body of a municipality and/or a supramunicipal body.





WHAT REMUNERATION FOR ELECTED OFFICERS?

While the *Act respecting the remuneration of elected municipal officers* was adopted several decades ago, it must be concluded that its provisions have not succeeded in establishing attractive salary conditions for many elected officers. The FQM survey confirms this. The issue remains topical and the proposed changes of Bill 122 will spur debate on this issue.

Many ways of thinking can influence the method of determining the salary of elected officers. An approach preferred by many is the use of well-defined criteria to determine remuneration. As to the criteria to be used in the determination of the remuneration of elected officers, the respondents to the survey cited the population, the level of responsibility, the complexity and the intensity of the work, the municipality's budget and financial ability. Property wealth was also raised but only to emphasize how unjust and inapplicable it would be in such an approach. The respondents also asked themselves: which is more important? How to weigh one against together? How to evaluate the political aspect of files and the obligation to fully invest oneself in the position in order to have a successful term? How to measure the vigour and intensity of council members work? Numerous questions which emphasize the difficulties in using this approach.

Another approach is to evaluate the weight of the municipal office and the responsibilities of the elected officers. Consequently, the more services a municipality offers, the more the salaries of elected officers should consider the increased responsibilities that go with that. If this approach seems simple, the relative weight given to each factors is difficult to establish. But above all, all of these approaches are quite difficult to explain to the citizens.

For these reasons, the proposed formula in this companion document to determine the remuneration of elected officers is meant to be simple both in terms of its principles as well as the method itself. In the following pages, you will find an explanation of the principles, a decision-making tool and a by-law model.



A SIMPLE FORMULA FOR VALUING THE WORK OF ELECTED OFFICERS

FIRST PRINCIPLE A MINIMUM REMUNERATION

The survey conducted among the FQM Convention participants helped understand that the elected officers are generally dissatisfied with their remuneration. In fact, their responsibilities are much more important today than they were when the current remuneration was determined, which causes real frustration. Also, the survey respondents expressed the need for a process valuing their office in order to both recognize their work and foster succession planning. The concept of a minimum remuneration, if only as an indication, would constitute a significant step in this regard, according to some. It would then be up to the municipalities to determine the remuneration level based on their own reality.

As such, it is proposed that every mayor of a municipality receive a minimum remuneration of at least \$1,000 a month (including the expense allowance) to acknowledge his contribution to the community. Our survey shows that close to half of the municipalities where the respondents come from already pay a higher remuneration to their mayor.

SECOND PRINCIPLE COUNCIL MEMBERS RECEIVE REMUNERATION EQUAL TO A THIRD OF THE MAYOR'S REMUNERATION

The provision of the *Act respecting the remuneration of elected municipal officers* setting the minimum remuneration of council members to a third of the minimum remuneration of the mayor has been repealed. However, this provision has been in force for decades and since it has generally been well accepted by the elected officers, it deserves to be maintained.

THIRD PRINCIPLE

ADJUST THE REMUNERATION LEVEL OF ELECTED OFFICERS WITH THE HELP OF A COMPARATIVE SURVEY

During the survey, the respondents expressed the wish to have decision-making tools to support their thought process and easily explain the issue to the population. Also, the comments receive during the survey showed that a comparison with similar municipalities in terms of situation and size would be a useful reference for those managing this file. Elected officers as well as citizens regularly seek to compare themselves with other communities, and the survey respondents saw this approach as a way of determining fair remuneration as well as justifying their choice with the population.

Therefore, the Fédération will produce a comparative survey concerning the remuneration of elected officers in order to provide the municipal council members with relevant information in preparing their remuneration proposal. This survey, the first edition of which will be available during the summer of 2018, will serve as a decision-making tool. It will provide basic information that will allow elected officers to compare their situation with that of comparable municipalities. The survey will propose observations concerning the remuneration of elected officers by category and by region and will offer members tools and references to pursue their thought process. The survey will not provide standards but rather comparables to adjust the proposed minimum remuneration based on the reality of the municipality. This survey will be updated every four years in order to allow newly elected councils to adjust remuneration parameters.

AN INTERIM METHOD

Well aware that the time required to produce the survey can be problematic for certain municipalities, the Fédération proposes an interim method for those wishing to proceed during the first months of 2018. This simple method will help reach goals similar to those of the comparative survey. To do so, a schedule has been prepared to support you in this regard.

A PROCESS FOR THE REMUNERATION OF WARDENS

During the survey, the question of the remuneration of wardens was raised. This office has evolved and requires more and more time from those who hold it. Also, there are now more full-time wardens, more particularly in the case of those elected by universal suffrage.

The FQM comparative survey of the remuneration of elected officers will also cover that of wardens. Consequently, their remuneration could thus be determined by comparing it with that of other similar RCMs. However, for any RCM wishing to proceed with the review of the renumeration during the first months of 2018, the schedule attached to this document will help guide them efficiently through this process.

REMUNERATION REVIEW

The responsibilities of elected officers evolve over time and to ensure that remuneration does not constitute an obstacle to recruitment of people interested in running, it is advisable to periodically review the remuneration of elected officers. This review should take place after each election using the same procedure.

EXPENSE ALLOWANCES

The remuneration of elected municipal officers also includes an expense allowance pursuant to the *Act respecting the remuneration of elected municipal officers.* The first paragraph of section 19 was amended, as set out in Bill 122, by the following text:

"Every member of the council of a municipality receives, in addition to any remuneration fixed in a by-law adopted under section 2, an expense allowance of an amount equal to one-half of that remuneration, up to \$16,476."

Considering that the maximum amount of the expense allowance was changed, all the by-laws providing an expense allowance greater than \$16,595 (January 2018) will have to be reviewed. However, it should be noted that this maximum amount is indexed according to the other terms stipulated in section 19 of the Act respecting the remuneration of elected municipal officers, in accordance with a notice published annually in the Gazette officielle du Québec. In this regard, we recommend that you take a look at the Muni-Express issued by the Minister of Municipal Affairs and Land Occupancy dealing with the remuneration of elected officers. You will find details concerning the capping of the allowance, as well as the sharing of the expense allowances when an elected officer holds more than one office with different municipal organizations.

During the survey and according to observations made it by participants regarding remuneration, it is noticeable that many believe the expense allowance as a part of their overall remuneration. Yet, this way of doing things does not give an accurate picture of the remuneration of elected officers since the allowance is only supposed to compensate for expenses related to the office. Consequently, following this overall review of the remuneration of elected officers, the municipalities should review the way expense allowances are handled according to the following options:

- the status quo;
- include in the remuneration of elected officers the amount representing the part of the expense allowance that the council deems a part of the overall remuneration;
- authorize the reimbursement to elected officers of expenses they incur on behalf of the municipality during the performance of their duties (example of the *Guideline on refundable expenses during travel and other inherent expenses* of the Québec Treasury Board).

NOTE CONCERNING THE REIMBURSEMENT OF EXPENSES

Along with the expense allowance, the elected officers are entitled, if authorized by the council, to the reimbursement of expenses incurred on behalf of the municipality.

In fact, the terms of Chapter III of the *Act respecting the remuneration of elected municipal officers* remain. Thus, "no member may, as part of his duties, perform any act involving expenses chargeable to the municipality except with the prior authorization of the council to perform the act and, consequently, incur expenses which do not exceed the amount fixed by the council.

However, the mayor, or the warden, is not required to obtain such prior authorization when he performs an act as part of his duties. The same rule applies in the case of a member of the council designated by the mayor or, as the case may be, by the warden to replace him where he is unable to represent the municipality" section 25 (Act respecting the remuneration of elected municipal officers).

Also, it should be noted that pursuant to section 27 of the *Act respecting the remuneration of elected municipal officers,* the municipalities may, by by-law, establish a tariff applicable when expenses chargeable to the municipality are entailed and, as such, "the prior authorization under section 25 in respect of an act covered by the tariff is limited to the authorization to perform the act, without reference to the maximum amount of expenses allowed".



ATTENDANCE FEES

During the survey, several respondents questioned themselves on the possibility of a remuneration based on the principle of attendance fees and the possibility of integrating this option in the remuneration of elected officers. Section 3 of the *Act respecting the remuneration of elected municipal officers* stipulates that the remuneration of elected officers may:

- be fixed on an annual, monthly or weekly basis;
- be fixed on the basis of the attendance of the member at sittings of the council, of another organ of the municipality, of a mandatary body thereof or of a supramunicipal body in which he holds the position entitling him to such remuneration;
- be a combination of both methods of remuneration.

"Mandatary body of the municipality", means "any body declared by law to be a mandatary or agent of the municipality and any body whose board of directors is composed in the majority of members of the council of the municipality and whose budget is adopted by the council of the municipality" (section 2 of the *Act respecting the remuneration of elected municipal officers*).

PROVIDE FOR FINANCIAL LOSSES

The elected officers of a local municipality take on important responsibilities in times of emergency, more particularly because a council may "declare a state of emergency in all or part of its territory where, in an actual or imminent major disaster situation, immediate action is required to protect human life, health or physical integrity which, in its opinion, it is unable to take within the scope of its normal operating rules or of any applicable emergency preparedness plan", section 42 of the *Civil Protection Act* (RSQ c S-2.3). The municipalities that were flooded in the spring of 2017 understand the magnitude of the task and the time requirements when such a situation occurs. The rise in extreme weather events and other catastrophes put a greater number of territories at risk and the elected officers, the mayors in particular, are called upon to be present, even put aside their regular occupations to devote themselves entirely to their community. Other crisis situations can also demand a lot from the elected officers, which can lead to an important loss of revenue.

Chapter III.1 of the *Act respecting the remuneration of elected municipal officers* stipulates that a municipality may provide compensation for any loss of income in case of exceptional situations. However, compensation is only possible if the municipality has adopted a by-law to that effect and the payment of compensation shall be decided by the council on a case-by-case basis.

CONCERNING THE VOTE ON THE BY-LAW FIXING THE REMUNERATION OF THE ELECTED OFFICERS

Section 212 of Bill 122 changed the rule governing the vote on the adoption of the by-law fixing the remuneration of elected officers by providing that the by-law will only be adopted "if the vote of the mayor or warden is included in the two-thirds majority vote, in favour of the by-law, of the members of the council of the municipality".

Consequently, there is a double condition for the adoption of the by-law. Not only two-thirds of the council members must be in favour of this by-law, but also the favourable vote of the mayor (or the warden) is mandatory.

Also, as for regional county municipalities, it is important to note that the Muni- Express of the MAMOT (Minister of Municipal Affairs and Territory Occupancy) specifies that the rules governing the vote on the by-law fixing the remuneration of elected officers takes precedence over the rules relating to decision making of the council provided under the *Act respecting land use planning and development* (RSQ c A-19.1).

TRANSITION ALLOWANCE

The Act respecting the remuneration of elected municipal officers enables the council, by by-law and subject to certain sections, to provide for the payment by the municipality of a transition allowance to the following persons:

- to any person who ceases to hold office as warden elected in accordance with section 210.29.2 of the *Act respecting municipal territorial organization* (chapter O-9) after having held office during not less than 24 months preceding the end of his term; or
- to any person who ceases to hold office as mayor of any local municipality after having held office during not less than 24 months preceding the end of his term; or
- to any person who ceases to be a member of the council of a local municipality having 20,000 or more inhabitants after having been a member thereof for not less than the 24 months preceding the end of his term.

The calculation of the amount of the transition allowance is explained in the third paragraph of section 31 of the *Act respecting the remuneration of elected municipal officers*. It should be noted that the transition allowance differs from the severance allowance (section 30.1 of the *Act respecting the remuneration of elected municipal officers*) which is paid to a person who ceases to be a member of the council after having accumulated two or more years of credited service under the pension plan established by the *Act respecting the Pension Plan of Elected Municipal Officers* (chapter R-9.3). Thus the local municipality must have established a pension plan under the *Act respecting the Pension Plan of Elected Municipal Officers*.

PUBLIC INFORMATION

Section 11 of the *Act respecting the remuneration of elected municipal officers* stipulated that the mayor had to include, in the financial report of the municipality, a statement on the remuneration and expense allowance received by each council member. This section was replaced by the following text:

"The treasurer or secretary-treasurer of a municipality whose by-laws are in force shall include, in the financial report of the municipality, a statement on the remuneration and expense allowance received by each council member from the municipality, a mandatary body of the municipality or a supramunicipal body. That information must also be published on the municipality's website or, if the local municipality does not have a website, on the website of the regional county municipality whose territory includes that of the municipality."

(SECTION 217 OF BILL 122)

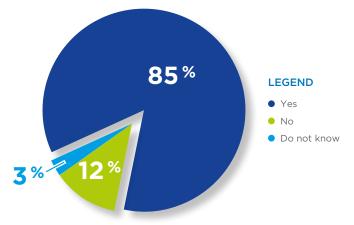
ANNUAL INCREASE OF THE REMUNERATION

Like the collective agreements of the employees, the municipalities can provide conditions relating to the increase of the remuneration of the elected officers. Several municipalities have a by-law for this and use data from Statistics Canada or the Institut de la statistique du Québec. On the other hand, some municipalities chose to forego increasing the remuneration of their elected officers which, in the long run, is problematic.

In the 2017 survey, the issue of annual increases was raised with the respondents. The answer was clear; the municipalities nearly always use third parties to support their decision. The answers to the question shown in the graphic on this page were equally clear. The FQM members want an opinion on the increase of their remuneration.

To support the decision-making process of its members, the FQM will publish each fall a survey showing the expected salary increases for its member municipalities which will also include the data of the Consumer Price Index based on the index established for the whole of Quebec by Statistics Canada as well as information on the increases granted to the members of the National Assembly of Québec and other relevant employment groups. This document will thus provide to members of the municipal councils the necessary information to support their decision on objective and credible data.







FOR A MUNICIPAL COUNCIL

This companion document proposes proceeding with a summary study of the remuneration of elected officers of at least ten similar municipalities to the one for which it is being prepared. This study, the results of which will be presented in the form of tables, will help determine the remuneration of the members of a municipal council based on long-standing practices, a proven comparative method that usually enjoys consensus among the specialists as well as the population. For example, this method will help elected officers of more populous municipalities and/or municipalities with more services to obtain remuneration higher than the proposed minimum in the companion guide with the established comparison. This example will also be true for municipalities remunerating their elected officers below regional practices.

Comparable municipality means communities with the same level of development and similar characteristics despite their specific nature.

A SIMPLE METHOD

- 1. Set up a working committee (joint) comprised of elected officers from the council and senior management. Identify at least ten (10) comparable municipalities to begin the comparative analysis. These municipalities should:
 - a. Be of comparable population
 - **b.** Have a similar territory
 - c. Have a similar type of territory occupancy
 - d. Have comparable levels of service
 - e. Have comparable development problems
 - **f.** Be situated in the same administrative region or one close by

The selection of municipalities can proceed on the base of available information and the general knowledge of the management team members. The information and data collected by the minister of municipal affairs and territory occupancy (MAMOT) available on its website (population, territory, geographic location, financial data, etc.).



2. Once the selection is finished, the working committee of the municipality requests the following information from the chosen principalities:

- a. The official population
- **b.** The municipality area size
- c. The budget of the municipality
- **d.** The number of services, the number of employees
- **e.** The remuneration of the mayor (salary and allowance)
- **f.** The remuneration of council members (salary and allowance)
- g. Does the by-law include "attendance fees"? If so, get the details

3. Once this information is retrieved, the data is synthesized and presented in table form :

NAME	POPULATION	AREA SIZE	OPERATING BUDGET	NUMBER OF EMPLOYEES	MAYOR'S Salary	COUNCIL MEMBERS' SALARY	ATTENDANCE FEES (YES/NO)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Remuneration range of the mayors of the municipalities in the study	Remuneration range of the council members of the municipalities in the study
From \$XX XXX to \$XX XXX	From \$XX XXX to \$XX XXX

Difference between the current	Difference between the current
remuneration of the mayor	remuneration of the council
of the municipality and the	members of the municipality
median in the study	and the median in the study
\$XX XXX	\$XX XXX

Median remuneration of mayors of the municipalitie in the study	Median remuneration of council members of the municipalities in the study
\$XX XXX	\$XX XXX

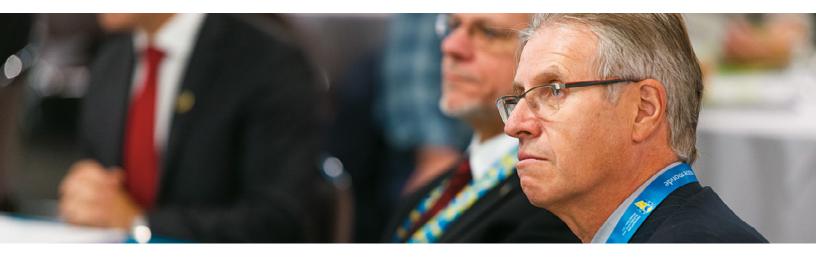
Difference between the current	Difference between the current
remuneration of the mayor	remu-neration of the council
of the municipality and the	members of the municipality
average in the study	and the average in the study
\$XX XXX	\$XX XXX

Average remuneration of the mayors of the municipalities in the study	Average remuneration of the council members of the municipalities in the study
\$XX XXX	\$XX XXX

4. If so desired, the study can have one or several recommendations.

- **a.** Regarding the remuneration of the mayor, based on the proposed minimum remuneration in the companion document and the comparison with the comparable municipalities.
- **b.** Regarding the remuneration of the council members, based on the proposed minimum remuneration in the companion document and the comparison with the comparable municipalities.
- a. Regarding the other elements contained in the companion document :
 - i. the expense allowance or its replacement by a lumpsum allowance with an adjusted overall remuneration package of the elected officers so as to not penal-ize them;
 - ii. the "attendance fees";
 - iii. an article of the by-law providing for financial loss in case of an emergency.



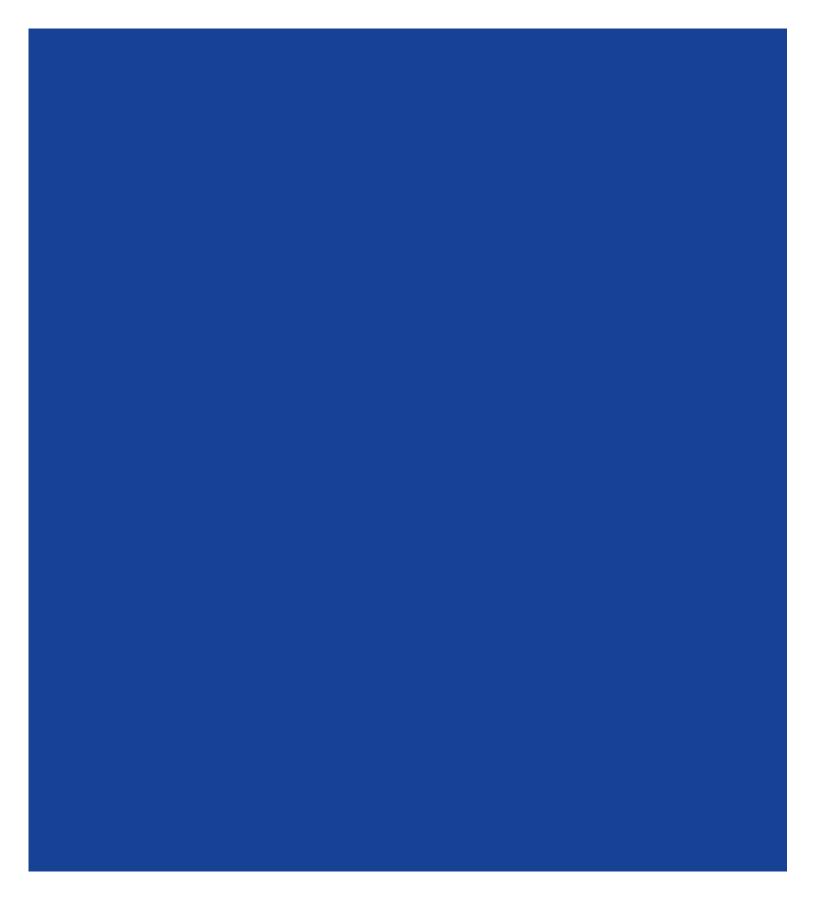


FOR THE RCM WARDENS ELECTED BY THE COUNCIL MEMBERS

The process is the same. The territory of reference for the choice of comparable RCMs will cover all of Québec. The recommendations concerning the remuneration level of the warden must not take into account the proposed minimum in the companion document but only the results of the comparative study.

FOR THE RCM WARDENS ELECTED BY UNIVERSAL SUFFRAGE

The process is the same. The territory of reference for the choice of comparable RCMs will cover all of Québec. The recommendations concerning the remuneration level of the warden must not take into account the proposed minimum in the companion document but only the results of the comparative study.





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