



# **CLEVELAND CITY COUNCIL**

## **COUNCIL MEMBER BUSINESS EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES**

**REVISED: JANUARY 30, 2020**



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# CLEVELAND CITY COUNCIL

## COUNCIL MEMBER BUSINESS EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES

### **I. GENERAL**

These Council Member Business Expense Reimbursement Policies and Procedures (“Policies and Procedures”) are established by Cleveland City Council (hereafter referred to as the “City Council” or “the Council”) pursuant to Section 173.071 of the Codified Ordinances of the City of Cleveland, 1976, and supersede any similar rules and regulations adopted previously, by action or in writing.

It is the policy of the Council to reimburse its members for ordinary and necessary expenditures, as defined herein, which they incur in the ordinary course of their duties as Council Members, except as limited herein.

Furthermore, it is the intent of the Council that these policies and procedures shall be in accordance with the guidelines for employee business expenditure reporting as set forth in Internal Revenue Code (IRC) Section 274(d) and related Treas. Reg. Sections 1.62-2 and 1.162-17. As such, these policies and procedures are considered to be an “accountable plan,” as defined in Treas. Reg. Section 1.62-2 (the “Plan”). Therefore, if any of the guidelines set forth herein, which are based upon such authorities, are superseded by changes, deletions, or modifications to the existing tax laws and regulations, by either administrative, judicial or legislative actions, those changes, deletions or modifications shall be incorporated herein only to the extent necessary to maintain the “accountable plan” status.

It is the intent of the Council that this Plan be financially responsible, fiscally sound, and in compliance with the above noted IRC and Treas. Reg. Sections.

### **II. LIMITATION ON MONTHLY EXPENDITURES ELIGIBLE FOR REIMBURSEMENT**

The aggregate monthly expenditures, per Council Member, that are eligible for reimbursement shall be limited to a predetermined amount as established by ordinance and periodically updated by City Council. In addition to this monthly expense amount limitation, all other eligibility requirements for reimbursement of an expense must also be met.

### III. GENERAL ELIGIBILITY REQUIREMENTS

#### A. Reimbursement of Expenses Only

Under these Policies and Procedures, a Council Member may be reimbursed for certain expenditures he or she has made that are otherwise eligible expenses under these Policies and Procedures. No Council Member is entitled to request direct payment or advances from City Council for any expense, except to the extent required under Article IV, Section B.

#### B. Monthly Reporting

In order to receive reimbursement for an Eligible Expense, Council Members must submit a Council Member's Expense Report ("Expense Report"), attached hereto as **Form M-1**, setting forth the Eligible Expenses for which reimbursement is sought, together with all required substantiation, supporting information or documentation as may be required herein, within sixty (60) days of the date the expense is incurred. For purposes of determining the due date for submission of an expense under these Policies and Procedures, an expense shall be considered incurred on the date that goods are received and/ or services are rendered. Any expense submitted to the Clerk for reimbursement more than sixty (60) days after such expense was incurred will be considered late.

*Exception: For charitable donations paid by check, the expense shall be considered incurred on the date that the check is cashed/ deposited by the donation recipient. This exception is intended to account for potential delays in cashing of checks and because in the case of charitable donations, the Council Member does not receive goods or services in return for the donation.*

An Expense Report is considered submitted on the date it is actually received by the Clerk of Council or his or her designee. The Council President or the Clerk of Council may, in their discretion, accept a late expense as being timely submitted if there are mitigating circumstances. The Clerk of Council may accept no more than three (3) late expenses from a Council Member for reimbursement in a single calendar year.

#### C. Substantiation Requirement

Proper substantiation and documentation must be submitted for all expenses submitted for reimbursement, as described in this Plan, and in accordance with Treas. Reg. Section 1.62-2(e)(2) or (3), whichever is applicable. Substantiation must be submitted with the Council Member's Expense Report on which the expense is reported.

If substantiation is not provided or is insufficient, the Clerk of Council or his or her designee shall notify the Council Member that additional documentation is needed. The Council Member must provide the requested documentation within thirty (30) days after receiving the notice.

**D. Council Business**

In order for any expense to be eligible for reimbursement, it must be incurred in connection with the carrying on of Council business for a proper public purpose.

**E. Specific Expenses Eligible for Reimbursement**

Certain Council Member expenses meeting the requirement set forth in “C” above, are eligible for reimbursement by City Council, provided that all requirements are met with respect to the expense for which reimbursement is claimed. The expenses eligible for reimbursement are specifically set forth herein and may be subject to additional eligibility requirements as set forth below.

**IV. SPECIFIC ELIGIBLE EXPENSES; SPECIFIC ELIGIBILITY REQUIREMENTS**

**A. Ward Office Expense**

**1. General**

Subject to the requirements and limitations contained herein, Council Members may claim reimbursement for expenses related either to a home office or rented office to the extent they are incurred in, and allocable to, the conduct of Council business. Eligible ward office expenses include:

- (a) Rent or Lease payments for a rented office only;
- (b) Utilities, based on actual invoices;
- (c) Insurance, based on actual invoices;
- (d) Maintenance and janitorial services, based on actual invoices;
- (e) Office internet service, and;
- (f) Reasonable remodeling costs for existing offices and alteration costs incurred when moving to a new office. The cost of reasonable remodeling and alteration may be amortized over a period not to exceed twelve months with a pro rata portion of the cost charged against the Council Member’s Expense Report. A completed and executed “Office Remodeling Expense Allocation”, in the form attached hereto as **Form M-11**, must be submitted to the Clerk of Council at the time of the request.

All ward office expenses are eligible for reimbursement only to the extent they are related to Council business, based on Council Business Usage Percentage, determined as provided below in Sections 2 and 3.

*Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.*

## 2. Home Office

(a) Reimbursement. Home office expenses are eligible for reimbursement only to the extent the home is used for Council Business Usage, as provided below, and shall be based on actual invoices submitted to the Clerk of Council along with the “In-Home Office Expenses” form, attached hereto as **Form M-3**.

(b) Council Business Usage. Eligible expenses related to a Council Member’s home office may be reimbursed if the Council Member’s home office meets the following standards:

(i) The area defined as the home office is a room or space that is physically separate from the rest of the home. The home office does not have to be a separate room; however, if it is a space rather than a room, it must be reasonably separable from the rest of the home in some manner. The room, or space, may not be used for any personal activities.

(ii) The area defined as the home office is used regularly (year-round) and exclusively for Council business.

The portion of the home office expense that is eligible for reimbursement is the portion of the expense attributable to Council Business Usage (CBU). For a home office, CBU is a percentage (“Council Business Usage Percentage” or “CBUP”) based on the separate square footage devoted to Council business (“CBUSF”) in relation to the total home square footage.

(c) Annual Submission. A schedule showing the calculation used to determine the Council Business Usage Percentage must be submitted to the Clerk of Council annually by January 15<sup>th</sup> for approval. See attached “**Annual Ward/Home Office Council Business Usage Percentage Schedule**”.

(d) Substantiation of Home Office Expenses. The Council Member must submit original invoices (utility invoices, insurance premium invoices and maintenance and janitorial invoices) and copies of

cancelled checks in support of expenses relating to the Council Member's home office **plus** copies of cancelled checks, money order, and/ or system-generated receipts evidencing payment.

The documentation submitted as substantiation together must show **all** of the following for each expense:

- (i) evidence of payment;
- (ii) person paying the expense;
- (iii) period for which the expense was incurred; and
- (iv) the expense being paid. In the case of electronic payments, a copy of the electronic payment statement must be submitted.

### 3. Rented Office

- (a) Council Business Usage. Expenses related to rented offices are eligible for reimbursement to the extent attributable to Council Business Usage ("CBU"). For a rented office, CBU is a percentage ("Council Business Usage Percentage" or "CBUP") based on the square footage of the office exclusively devoted to Council business ("CBSF") in relation to the total square footage of the office.
- (b) Annual Submission. A schedule showing the calculation used to determine the Council Business Usage Percentage along with a signed copy of the lease must be submitted to the Clerk of Council annually by January 15<sup>th</sup> for approval. See attached "**Council Member Annual Ward/Home Office Council Business Usage Percentage Schedule.**"
- (c) Substantiation of Rented Office Expenses. The Council Member must submit original receipts (rent receipts, utility invoices, insurance premium invoices and maintenance and janitorial invoices) and copies of cancelled checks in support of expenses relating to the Council Member's rented office along with the "Rented Ward Office Expenses" form, attached hereto as **Form M-2**, plus copies of cancelled checks, money order, and/ or system-generated receipts evidencing payment.

*Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.*

The documentation submitted as substantiation together must show **all** of the following for each expense:

- (i) evidence of payment;
- (ii) person paying each expense;
- (iii) period for which the expense was incurred; and
- (iv) expense being paid. In the case of electronic payments, a copy of the electronic payment statement must be submitted.

(d) Additional Documentation Required.

- (i) IRS Regulations require an executed Form W-9, “Request for Taxpayer Identification Number and Certification”, if payments made to a landlord in any calendar year exceed Six Hundred Dollars (\$600). Unless an executed Form W-9 is secured, all rental payments are subject to backup withholding taxes under the provisions of IRC § 3406, requiring the payor to withhold federal income tax payable to the IRS. If an executed Form W-9 is not secured, reimbursement requests for ward office rent expenses will be processed for the rent amount less any backup withholding taxes, in accordance with IRS backup withholding rates applicable for the fiscal year.
- (ii) Evidence of an executed Form W-9 must be presented to the Clerk of Council on or before January 31<sup>st</sup> of each calendar year. Unless evidence of the executed Form W-9 is presented to the Clerk of Council on or before January 31<sup>st</sup>, additional requests for reimbursements of rent shall be denied.
- (iii) IRS Regulations require the issuance of Form 1099 MISC, “Miscellaneous Income”, to each non-corporate landlord paid in excess of Six Hundred Dollars (\$600) in any calendar year. For rental payments exceeding Six Hundred Dollars (\$600) in the aggregate in a calendar year, the Council Member must issue a Form 1099 MISC to his or her landlord no later than January 31<sup>st</sup> for the previous calendar year.
- (iv) In addition, the Fiscal Staff must prepare and file the Form 1096 “Annual Summary and Transmittal of U.S. Information Returns” with the IRS on or

before February 28<sup>th</sup> for all Forms 1099 MISC issued for the previous calendar year.

- (v) Evidence of the issuance of Forms 1099 MISC and the filing of Form 1096 for the previous calendar year must be presented to the Clerk of Council on or before March 15<sup>th</sup> of each year. If a Council Member fails to present evidence of the issuance and the filing of Forms 1099 MISC and 1096 to the Clerk of Council on or before March 15<sup>th</sup>, additional requests for reimbursement of rent shall be denied.

## **B. Equipment**

### **1. Computers and Computer Equipment (hardware, printers, software)**

- (a) In addition to the personal computer made available to each Council Member for his or her use at City Hall, each Council Member may request one personal computer, including any necessary or supporting hardware or software (“Computer Equipment”), for the Council Member’s use at his or her ward office in conducting Council business (“Ward Computer”). The cost of the Ward Computer and any Computer Equipment will be amortized over a period not to exceed twelve months with a pro rata portion of the cost charged against the Council Member’s Expense Report.

***Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.***

- (b) All Ward Computer and Computer Equipment purchases must be approved in advance and made by the Clerk of Council or his or her designee.
- (c) All Ward Computers and Computer Equipment will remain the property of the City of Cleveland. Upon leaving office, the Council Member may purchase the Ward Computer and Computer Equipment at the then existing depreciated value, as determined by the Modified Accelerated Cost Recovery System (“MACRS”) of depreciation pursuant to IRS Regulations, excluding IRS § 179 depreciation, determined by the method used by the City with respect to the equipment being purchased. In the event that the useful life of the Ward Computer and Computer Equipment has expired, the Council Member may purchase the Ward Computer and Computer Equipment at its residual or salvage value as determined by the City.

- (d) An executed “Computer Use Agreement and Expense Allocation,” in the form attached hereto as **Form M-13**, must be submitted to the Clerk of Council at the time the request for a Ward Computer is submitted.
- (e) Purchases related to Ward Computers and Computer Equipment will be evaluated on a case-by-case basis by the Clerk of Council.
- (f) Unless the Ward Computer or Computer Equipment is purchased by the Council Member in accordance with paragraph (c) above, then upon leaving office, all Ward Computer and Computer Equipment must be returned to the City.

2. **Furniture and Equipment for Ward Office**

- (a) Eligibility. Newly elected Council Members are eligible for reimbursement of expenses for his or her ward office furniture and equipment (desk, chairs, bookshelves/filing cabinets, copy machine). Existing Council Members are eligible to receive reimbursement for improvement and replacement items, upon approval by the Clerk of Council on a case by case basis.

*Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.*

- (b) Purchase/Title/Lease. All furniture and equipment purchased for which a Council Member has been reimbursed is the property of City of Cleveland.
- (c) Submission of Use Agreement Required. An executed “Furniture/Equipment Use Agreement and Expense Allocation,” attached hereto as **Form M-12**, must be submitted to the Clerk of Council at the time the request for reimbursement is made.
- (d) Substantiation Required. To be eligible for reimbursement, the Council Member must submit substantiation of the expense, which shall include an original system-generated invoice and/or copy of a cancelled check, so long as the documentation, when taken together, evidence **all** of the following:
  - (i) evidence of payment;
  - (ii) person making payment; and
  - (iii) the items purchased.

- (e) Option to Purchase/Return On Leaving Office. Upon leaving

office, the Council Member may purchase the furniture and/or equipment at the then existing depreciated value, as determined by the Modified Accelerated Cost Recovery System (“MACRS”) of depreciation, pursuant to IRS Regulations, excluding IRC § 179 depreciation determined by the method being used by the City with respect to the equipment being purchased. In the event that the useful life of the furniture and/or equipment has expired, the Council Member may purchase the furniture and/or equipment at its residual or salvage value as determined by the City.

Unless the furniture and/or equipment is purchased by the Council Member in accordance with paragraph (a) above, then upon leaving office, all furniture and equipment must be returned to the City.

## C. Automobile Expenses

### 1. General

Certain automobile expenses are eligible for reimbursement to the extent allocable directly to the conduct of Council business and do not include commuting expenses which are non-reimbursable expenses. For purposes of these Policies and Procedures, the term “commuting expense” means expenses incurred by a Council Member while traveling between the Council Member’s residence and the Council Member’s established place of business (“Established Office”). For purposes of these Policies and Procedures, a Council Member’s “Established Office” may be City Hall, the Council Member’s Rented Ward Office, or both; however, a Council Member’s residence shall not be considered his or her Established Office even if the Council Member maintains an office at his or her residence.

The automobile expense eligible for reimbursement are the standard Federal mileage rate for deemed substantiation, as in effect for the period during which the mileage is incurred, for automobile owned or leased by the Council Member or actual costs, including lease payments on a leased automobile, subject to the limitations set forth below.

### 2. Calculation of Council Business Mileage

- (a) In calculating mileage eligible for reimbursement, transportation between a Council Member’s residence and Established Office is not counted.
- (b) If a Council Member has two Established Offices, mileage between the Established Offices for Council business purpose may be counted.
- (c) If a Council Member makes one or more Council business related stops before arriving at his or her Established Office, or does not

arrive at his or her Established Office that day, the Council Member may either:

- (i) consider the mileage between the Council Member’s residence and his or her first Council business related stop, and between his or her last Council business related stop and home, as non-reimbursable commuting mileage, if such distance is shorter than the distance between the Council Member’s residence and Established Office; or

consider his or her mileage for the day to have originated from his or her Established Office regardless of the actual origination location, deducting the mileage that would have been his or her commute if the Council Member had traveled from his or her residence to his or her Established Office first.

- (d) Mileage between Established Offices where a Council Member has more than one Established Office, or between destinations where a Council Member conducts Council business is eligible for reimbursement.

- (e) In calculating daily mileage where the origination was not the Council Member’s Established Office, the actual mileage traveled shall be recorded and reduced by the number of miles the Council Member would have commuted to and from the Council Member’s residence and Established Office, or if less, the distance between the Council Member’s residence and first Council business related stop and the Council Member’s last Council business related stop and his or her residence.

(f) Examples:

- (i) Council Member with a home office approximately 12 miles from City Hall.

- (a) Council Member drives from home to City Hall and from City Hall to home. There is no reimbursable mileage.

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to City Hall	12		12
City Hall to Home	12		12
<b>Total miles</b>	<b>24</b>	<b>0</b>	<b>24</b>

- (b) Council Member drives from home to City Hall; from City Hall, then 20 miles stopping at constituent homes, and 2 miles from their last stop to home. The Council Member has driven 20 miles for Council business which are eligible for reimbursement. The calculation is as follows:

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to City Hall	12		12
City Business	20	20	0
Last Stop to Home	2		2
<b>Total miles</b>	<b>34</b>	<b>20</b>	<b>14</b>

- (c) Council Member does not go to the office, but goes to the first stop 14 miles away, the second stop 2 miles away, the third stop 4 miles away, and drives 3 miles home.

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to first stop	14	2	12
Drive to second stop	2	2	
Drive to third stop	4	4	
Drive home	3		3
<b>Total miles</b>	<b>26</b>	<b>11</b>	<b>15</b>

- (d) Council Member does not go to the office, but goes to the first stop 4 miles away, the second stop 2 miles away, the third stop 2 miles away, and drives 8 miles home.

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to first stop	4		4
Drive to second stop	2	2	
Drive to third stop	2	2	
Drive home	8		8
<b>Total miles</b>	<b>16</b>	<b>4</b>	<b>12</b>

- (e) Council Member does not go to the office, but drives to a conference 120 miles away

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to conference	120	108	12
Drive home	120	108	12
<b>Total miles</b>	<b>240</b>	<b>216</b>	<b>24</b>

- (f) Council Member makes multiple stops before driving to City Hall

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to first stop	5		5
First stop to second stop	4	4	
Second stop to third stop	3	3	
Third stop to City Hall	2	2	
City Hall to home	12		12
<b>Total miles</b>	<b>26</b>	<b>9</b>	<b>17</b>

- (ii) Council Member with a separate Rented Ward Office that is 2 miles from home and 10 miles from City Hall; home is 12 miles from City Hall.

- (a) The Council Member has two Established Offices, the Rented Ward Office and City Hall. Council Member drives from home to City Hall; from City Hall to home. There is no reimbursable mileage.

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to City Hall	12		12
City Hall to Home	12		2
<b>Total miles</b>	<b>24</b>	<b>0</b>	<b>24</b>

- (b) Council Member drives from home to City Hall; from City Hall to his or her Rented Ward Office; from Rented Ward Office 20 miles with stops at constituent homes; from last stop to home 4 miles. Council Member has driven 30 reimbursable miles on Council business.

Travel description	Number of Miles	Reimbursable	Non-Reimbursable
Home to City Hall	12		12
City Hall to Ward Office	10	10	
City Business	20	20	
City Business to Home	4		4
<b>Total miles</b>	<b>46</b>	<b>30</b>	<b>16</b>

### 3. **Mileage Substantiation Required**

For either type of automobile expense reimbursement, the Council Member, as a condition for reimbursement, must keep a daily mileage log setting forth all of the following:

- (a) **Council Business Mileage.** Mileage directly allocable to the conduct of Council business. Each entry shall contain **all** of the following:
  - (i) origin of trip and destination;
  - (ii) miles traveled; and
  - (iii) specific Council business purpose.

*Mileage attributable to commuting to/from a Council Member's home to/from his or her Ward Office or city Council is not eligible for reimbursement regardless of where the Council Member's Ward Office is located. A description of the Council business purpose as "ward tour," without further explanation, is not an acceptable explanation and therefore, is not eligible for reimbursement.* Odometer readings must be shown for the automobile as of the first and last day of the month.

### 4. **Amount of Reimbursement**

- (a) **Owned Automobiles.** Council Members are eligible for reimbursement at the standard Federal mileage rate for deemed substantiation established by the IRS as of January 1 of each fiscal year or mileage traveled for the purpose of conducting council business, as reflected on the council member's daily logs. This rate includes full reimbursement for all auto costs, including depreciation, maintenance, gas and insurance for the miles traveled for Council business purposes. Therefore, those items are not eligible for separate reimbursement.

In addition to the standard federal mileage rate, parking fees and tolls paid in the conduct of council business are eligible for reimbursement upon submission of substantiation. Substantiation for parking fees and tolls includes original receipts for each

expense along with an explanation of the specific Council business being conducted.

(b) Leased Autos. Council Members are eligible for reimbursement of expenses for leased automobiles either based on the standard mileage rate or actual cost, as set forth below. One method must be used consistently during the term of the lease.

(i) Standard Mileage Rate. Council Members are eligible for reimbursement at the standard Federal mileage rate for deemed substantiation established by the IRS (currently \$.55 per mile after July 1, 2011, as established by IRS Announcement 2011-40 that modifies Notice 2010-88, 2010-51 IRB 882, which may be revised from time to time) for mileage traveled for the purpose of conducting Council business as reflected on the Council Member's daily mileage logs. This rate includes full reimbursement for all auto costs, including depreciation, maintenance, gas and insurance for miles traveled for Council business purposes. Therefore, those items are not eligible for separate reimbursement if this method is used.

(ii) Actual Cost Method. Council Members are eligible for reimbursement of auto expenses actually incurred in the conduct of Council business, as provided and subject to limitations herein. An "Actual Automobile Cost Reimbursement" form, attached hereto as **Form M-8** must be submitted to the Clerk of Council at the time the request is made.

(a) Lease Payments. Council Members are eligible for reimbursement of a portion of the first \$400 of monthly lease payment that is directly attributable to Council business purposes. The portion of the lease payment attributable to Council business purposes is a percentage determined by dividing the total Council business purpose mileage by the total mileage driven for the month as reflected on the Council Member's daily mileage logs for the month, ("Council Business Mileage Percentage" or "CBMP"). The total mileage driven for the month is the total automobile mileage on the odometer at the end of the month less the total automobile mileage on

the odometer at the beginning of the month.

A Monthly Mileage Report for Leased Automobiles, attached hereto as **Form M-7,** "Mileage & Standard Federal Mileage Rate Reimbursement Form," must be submitted to the Clerk of Council at the time any request is made for reimbursement of any portion of a lease payment. **A copy of the lease must be submitted** to the Clerk of Council before any reimbursements will be made.

The first Four Hundred Dollars (\$400) of a lease payment allocable to Council business is eligible for reimbursement ("Eligible Lease Payment").

- (b) Insurance; Cost of Gas. Council Members are eligible for reimbursement of the actual cost of insurance and gas (receipts required) allocable to Council business purposes. For purposes of determining the amount of insurance allocable to Council business purposes, the Council Business Mileage Percentage shall be used.

***Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.***

Substantiation is required for reimbursement of insurance and gas. ***Prepaid cash gas receipts are not acceptable forms of substantiation.*** Substantiation of costs of gas shall be in the form of system-generated receipts or credit card statements, however the substantiation submitted together must evidence **all** of the following:

- (i) amount/cost;
- (ii) date of purchase; and
- (iii) station at which gas was purchased.

Substantiation of insurance payments shall be made in the form of premium notices, *plus* copies of cancelled checks, bank or credit card statements, money orders, or other system-generated receipts for payment.

(c) Sample Calculation:

Lease Payment	\$ 500
January 1 Odometer (Total Mileage)	50,000 miles
January 31 Odometer (Total Mileage)	<u>54,000 miles</u>
Total Monthly Mileage:	4,000 miles
Monthly Council Business Mileage (reflected on Daily Mileage Logs)	2,500 miles

Council Business Mileage Percentage:  $2,500 \div 4,000 = 62.5\%$   
(CBMP)

Lease Payment Reimbursement Amount:

Eligible Lease Payment	\$ 400
Multiplied by CBMP	<u>x .625</u>
Lease Payment Reimbursement Amount	\$ 250

**D. Out-of-Town Travel Expenses**

Any travel expenses other than automobile expenses incurred while carrying out City Council business for a proper public purpose are eligible for reimbursement, as provided in the Cleveland City Council Travel Form, attached hereto as **Form M-9**, and must be pre-approved by the Clerk of Council.

*Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.*

**E. Service Providers**

**1. Eligibility**

Council Members are eligible for reimbursement of amounts paid to service providers for services related to Council business, e.g., janitorial, maintenance and/or office services, by submitting a "Service Provider Expenses" form, attached hereto as **Form M-4** to the Clerk of Council.

*Note: Cash payments are prohibited if a system-generated receipt is not available. In such situations, checks and money orders are acceptable forms of payment.*

Substantiation of each expense must be submitted in the form of receipts, paid invoices and cancelled checks, which, when taken together, evidence **all** of the following:

- (a) Detailed description of service provided;
- (b) name of the service provider;
- (c) person making payment;
- (d) evidence of payment; and
- (e) date/period for which services were rendered.

## 2. **Classification of Service Providers**

Persons providing services are generally classified in either of two categories for tax purposes: employees or as independent contractors. Whether a service provider is properly characterized for tax purposes as an employee or independent contractor, is a function of applying IRS guidance setting forth the factors to be considered in making the determination. Each Council Member is responsible for seeking advice from his or her independent tax advisor in determining how any service provider should be characterized.

### (a) **Independent Contractor Service Provider Requirements**

#### (i) **W-9s Required**

IRS Regulations require an executed Form W-9 “Request for Taxpayer Identification Number and Certification,” if payments made to a non-corporate service provider, who is determined to be an independent contractor, exceed Six Hundred Dollars (\$600) in any calendar year. This threshold is established by IRS regulations and may be changed from time to time. Council Members are responsible for seeking independent tax advice and determining whether the payments made to a service provider are above the threshold in effect at the time the payment is made. Unless an executed Form W-9 is secured, all payments for services are subject to backup withholding taxes, requiring the payor to withhold federal income tax and pay it over to the IRS, under the provisions of IRC § 3406 at the rate of twenty eight percent (28%) of the total of each payment made. This rate is established by IRS regulations and may be changed from time to time. Council Members are responsible for seeking independent tax advice and complying with backup withholding rate in effect at the time payments are made that are subject to backup withholding.

A copy of the executed Form W-9 must be submitted to the Clerk of Council on or before January 31<sup>st</sup> of each year. Unless a copy of the executed Form is presented to Clerk of Council on or before January 31<sup>st</sup>, additional requests for reimbursement of expenses will be denied.

(ii) 1099/1096 Required to be Issued

IRS Regulations require the issuance of Form 1099 MISC “Miscellaneous Income” to each service provider who is an independent contractor and paid in excess of Six Hundred Dollars (\$600) in any calendar year. Form 1099 MISC must be issued to the service provider on or before January 31<sup>st</sup> for the previous calendar year. Form 1099 changes from time to time, however on the Form 1099 MISC for 2011, the amount paid should be shown in the box entitled “non-employee compensation”. Council Members are responsible for seeking independent tax advice and correctly filling out and filing Form 1099 MISC for any such payments.

IRS Regulations require the filing of Form 1096 “Annual Summary Transmittal of U.S Information Return” providing copies of all Forms 1099 MISC issued. Form 1096 must be filed with the IRS on or before February 28<sup>th</sup> for all Forms 1099 MISC issued for the previous calendar year.

(b) Employee Service Provider Requirements

If the Council Member makes payments directly to a service provider who is characterized as an employee in accordance with IRS guidance, the Council Member must follow all filing, reporting and withholding requirements applicable with respect to an employee. Each Council Member is responsible for seeking advice from his or her independent tax adviser and fulfilling all filing, reporting and withholding requirements with respect to each other service provider who is considered an employee for tax purposes.

**F. Council Member Executive Assistants**

City Council makes available to each Council Member an Executive Assistant on a full time basis for assistance in the Council Member’s conduct of Council business. Council Member Executive Assistants are employees of the City of Cleveland who provide services and are paid directly by the City of Cleveland in accordance with city policy

which established a standard rate of pay for Council Executive Assistants who are standard forty (40) hour per week full-time employees.

Each Council Member may choose to increase his or her Council Member Executive Assistant's compensation in excess of the standard hourly rate in effect for Council Member Executive Assistants. The choice may be made by submitting such choice in writing on the attached **Form M-14**, "Council Executive Assistant Allocation" to the Clerk of Council on or before December 1<sup>st</sup> proceeding the calendar year for which the choice is to take effect or such other deadline as established by the Clerk of Council. Such choice shall be irrevocable and shall apply to the entire calendar year for which they are made, except in cases of Executive Assistant personnel turnover. In such cases, a one-time change in compensation in excess of the standard hourly rate shall be allowed and shall be irrevocable and shall apply to the remaining months in the calendar year.

***Under no circumstances shall one-time "bonus" increases be approved.***

The Council Member's Expense Report will be charged an amount equal to the monthly cost of the Council Member Executive Assistant's compensation increase in excess of the standard rate of pay then in effect for Council Member Executive Assistants, as established by City Council, plus any applicable employment taxes, workers compensation, insurance or employee benefits incurred. In **NO** event shall a Council Member directly pay his or her Council Member Executive Assistant.

#### **G. Telephone Expenses**

All requests for reimbursement of telephone expenses must be submitted to the Clerk of Council at the time of request by submitting a "Summary of Telephone Expenses," attached hereto as **Form M-6** and the relevant attachment(s).

##### **1. Long Distance**

- (a) Eligibility. Charges for long distance telephone calls made from a dedicated land-line for Council business purposes are eligible for reimbursement.
- (b) Substantiation. The Council Member must submit an itemized phone bill showing **all** of the following:
  - (i) numbers called for Council business purposes;
  - (ii) length of each call;
  - (iii) party called; and
  - (iv) Council business purpose of each call.

##### **2. Local Telephone Service**

- (a) Eligibility. Local telephone charges incurred for Council business

are eligible for reimbursement based on the percentage of Council business Usage. The Council Business Usage Percentage shall be calculated on a monthly basis and shall be the number of calls made in the conduct of Council business divided by the total number of calls per month.

A separate line dedicated exclusively to Council business in a Council Member's home is eligible for full reimbursement.

- (b) Substantiation. Itemized telephone bills must be submitted showing **all** of the following:
  - (i) The numbers called for Council business purpose;
  - (ii) The length of each call, including personal and Council business calls;
  - (iii) The name of each party called on Council business; and
  - (iv) The Council business purpose of each call for which reimbursement is requested.

### 3. Answering Service/ Fax Service

- (a) Eligibility. Answering service/ fax service charges incurred for Council business are eligible for reimbursement based on the percentage of Council Business Usage. The Council Business Usage Percentage shall be calculated on a monthly basis and shall be the number of calls answered on Council business divided by the total calls answered for each month.

Answering service/ fax service charges incurred in connection with a separate line dedicated exclusively to Council business in a Council Member's home is eligible for full reimbursement.

### 4. Cellular Telephones

- (a) Eligibility. Cellular telephone expenses, including data plan expenses, attributable to Council business are eligible for reimbursement. The portion of the expense allocable to Council business is based upon the Council Business Usage Percentage calculated on a monthly basis.
- (b) Council Business Usage. Council Business Usage shall be determined on a monthly basis as follows:

- (i) If your cellular telephone charges are billed per call,

Council Business Usage shall be one hundred percent (100%) of each call made in the conduct of Council business;

(ii) If a Council Member's cellular telephone charges are under a rate plan, Council Business Usage shall be based on the percentage of minutes used in the conduct of Council business in relation to the total minutes used.

(c) Substantiation. Itemized cellular phone bills must be submitted showing **all** of the following:

(i) numbers called for Council business purposes;

(ii) length of each call, including personal and Council business calls;

(iii) name of each party called on Council business; and

(iv) Council business purpose of each call for which reimbursement is requested.

(d) Data retention. All electronic communications (e.g., emails, text messages, etc.) related to Council Business are to be retained in accordance with Form RC-2, "Schedule of Records Retention & Disposition."

## **H. Community, Charitable, and Professional Organizations**

### **1. Dues/Membership Fees**

Dues or memberships to community and/or professional organizations are eligible for reimbursement if they are paid in furtherance of Council business for a proper public purpose. An executed "Request for Reimbursement for Payment to a Community, Professional or Charitable Organization," attached hereto as **Form M-16**, must be submitted to the Clerk of Council at the time the request for reimbursement is made along with a copy of the cancelled check or receipt evidencing the amount of the payment, the payee and an explanation of the Council business purpose.

### **2. Contributions**

Contributions to not-for-profit and community service organizations are eligible for reimbursement if they are paid in furtherance of Council business for a proper public purpose. An executed "Request for Reimbursement for Payment to a Community, Professional or Charitable Organization", attached hereto as **Form M-16** must be submitted to the Clerk of Council at the time the request for

reimbursement is made, along with a copy of the canceled check or payment receipt evidencing ALL of the following:

- (a) the amount of the payment;
- (b) the payee; and
- (c) an explanation of the Council business purpose.

*Note: For charitable donations paid by check, the expense shall be considered incurred on the date that the check is cashed/ deposited by the donation recipient. Payments made by other means (cash, money orders) are considered to be incurred at the time of payment.*

**I. Ward Communication Expenses**

1. Eligibility. Ward communication expenses (e.g., postage, printing, photography, and other such communications within the ward) are eligible for reimbursement if paid in furtherance of Council business, and submitted to the Clerk of Council on the attached **Form M-5**, “Ward Communication, Supplies, and Other Expenses”.
2. Substantiation. The Council Member must submit a copy of the printed material along with substantiation of the expense in the form of a copy of the cancelled check and/or system-generated receipt that together evidence all of the following:
  - (a) payee;
  - (b) product purchased;
  - (c) date of payment; and
  - (d) payor.

If providing a copy of the printed material is not practical, a signed statement sufficiently describing the printed material must be submitted. Eligible Ward communication expenses do not include the Ward mailings or other communications that are provided and directly paid for by City Council.

**J. Continuing Professional Education Expenses**

1. Continuing professional education/development expenses (tuition, seminars, books, etc.); See attached Form M-15, “Continuing Professional Education/Development”.

**K. Miscellaneous Expenses**

**1. Eligible Miscellaneous Expenses**

Miscellaneous expenditures submitted to the Clerk of Council on the attached **Form M-10**, including, but not limited to, the following are eligible for reimbursement on a case by case basis:

- (a) Meal costs incurred in connection with meetings conducted on Council business;

***Note: Expense reimbursement requests must include a listing of meal attendees and a description of the Council Business purpose.***

- (b) Cost of food or other refreshments purchased for consumption at constituent events. For purposes of these Policies and Procedures, a constituent event includes such events as ward meetings, senior citizen luncheons, and similar events, but does not include campaign events organized for campaign purposes.
- (c) Subscriptions to professional journals, community newsletters, etc.;
- (d) Expenditures related to meetings of citizens, community groups, etc.;
- (e) Local or temporary transportation such as bus fares, rental cars, etc.;
- (f) Other necessary expenses attributable to Council business with a proper public purpose.

**2. Substantiation**

All reimbursement requests for miscellaneous expenditures must be accompanied by substantiation in the form of receipts, invoices or cancelled checks, which together must show **all** of the following:

- (a) amount of the expense;
- (b) date the expense was paid;
- (c) person making payment; and
- (d) an explanation of the Council business purpose.

**L. Information Relating to Specific Circumstances**

1. Personal Tax Deductions. Expenditures in excess of reimbursements allowable under this Expense Reimbursement Manual may be deducted on personal tax returns to the extent allowable under IRS guidelines. Council Members desiring to take such expenses as tax deductions should consult their personal tax adviser.
2. Annual Review of IRS Rates. All limitations, caps and allowances (e.g., IRS standard mileage reimbursements, etc.) shall be reviewed annually.
3. Late Fees. Requests for reimbursement of late fees are not eligible for reimbursement.
4. Submission Requirements. All Council Member Expense Reports must be completed and submitted in blue or black ink. Any Council Member Expense Report that is not in blue or black ink may be returned to the Council Member without reimbursement, at the discretion of the Clerk of Council.



# COUNCIL MEMBER EXPENSE REPORT

FORM M-1

Council Member: \_\_\_\_\_

Ward No. \_\_\_\_\_ Month/ Year: \_\_\_\_\_

EXPENSES/DESCRIPTION	REIMBURSEMENT
1. WARD OFFICE EXPENSES: a. Rented Office Expenses (Form M-2): b. In-home Office Expenses (Form M-3):	\$ \$
2. SERVICE PROVIDERS (Form M-4):	\$
3. PRINTING/PHOTOGRAPHY/POSTAGE (Form M-5):	\$
4. WARD COMMUNICATION (Form M-5):	\$
5. TELEPHONE EXPENSES (Form M-6):	\$
6. TRAVEL EXPENSES: a. Owned Automobile/ Mileage Reimbursement (Form M-7) : b. Leased Automobile: i) Mileage Reimbursement (Form M-7): or ii) Actual Cost Reimbursement (Form M-8): c. Out-of-Town Travel Expenses (Form M-9)	\$ \$ \$
7. MISCELLANEOUS EXPENSES (Form M-10):	\$
8. ALLOCATION ITEMS (to be submitted monthly during periods of allocation): a. Office Remodeling Expenses allocation (Form M-11): b. Equipment/Furniture allocation (Form M-12): c. Computer/ Computer Equipment allocation (Form M-13): d. Executive Assistant allocation (Form M-14):	\$ \$ \$ \$
9. CONTINUING EDUCATION/ CHARITABLE DONATIONS a. Continuing Professional Education/Development (Form M-15): b. Community/Professional/Charitable Org. Payments (Form M-16):	\$ \$
SUBTOTAL CURRENT EXPENDITURES (\$1,200 monthly maximum)	\$
LESS DIRECT PAYMENT ALLOCATION ITEMS (total for lines 8a through 8e):	(\$            )
<b>TOTAL CASH REIMBURSEMENT:</b>	\$

Council Member Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_

By signing this form, I certify that all items are of a true proper public purpose.  
Any form not filled out completely and accurately will be returned and result in a delay in reimbursement.



## COUNCIL MEMBER RENTED WARD OFFICE EXPENSE

**Council Member:** \_\_\_\_\_

**FORM M-2**

**Rented Office Address** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Month/Year:** \_\_\_\_\_

ITEM	COMMENT/DESCRIPTION	AMOUNT
Rental payment		\$
Gas		\$
Electric		\$
Sewer		\$
Water		\$
Janitorial		\$
Renter's Insurance		\$
Other		\$
<b>Total Monthly Office Expenditures</b>		<b>\$</b>
Multiplied by Business Usage Percentage*		%
<small>*from Council Member Annual Ward/ Home Office Business Usage Percentage Schedule worksheet</small>		
<b>TOTAL RENTED WARD OFFICE REIMBURSEMENT</b>		<b>\$</b>

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL MEMBER IN-HOME OFFICE EXPENSES**

Council Member: \_\_\_\_\_ **FORM M-3**

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

ITEM	COST
Insurance	\$
Property taxes	\$
Gas	\$
Electric	\$
Sewer	\$
Water	\$
Subtotal	\$
Other (please list and explain)	\$
	\$
	\$
	\$
Multiplied by Business Usage Percentage*	%
*from Council Member Annual Ward/ Home Office Business Usage Percentage Schedule worksheet	
Subtotal	\$
<b>MONTHLY IN-HOME WARD OFFICE REIMBURSEMENT</b>	\$

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_





**COUNCIL MEMBER WARD COMMUNICATION,  
SUPPLIES & OTHER EXPENSES**

**FORM M-5**

Council Member: \_\_\_\_\_

Ward \_\_\_\_\_ Date \_\_\_\_\_

**PRINTING/PHOTOGRAPHY/POSTAGE**

DATE	DESCRIPTION AND PUBLIC PURPOSE	AMOUNT
<b>TOTAL PRINTING/PHOTOGRAPHY/POSTAGE REIMBURSEMENT</b>		<b>\$</b>

**SUPPLIES**

DATE	DESCRIPTION AND PUBLIC PURPOSE	AMOUNT
<b>TOTAL SUPPLIES REIMBURSEMENT</b>		<b>\$</b>

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



## COUNCIL MEMBER SUMMARY OF TELEPHONE EXPENSES

Council Member: \_\_\_\_\_

FORM M-6

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

	AMOUNT
Long Distance Expense for Council Business *	
Dedicated Telephone Line Expense for Council Business *	
Non-Dedicated Telephone Line Expense for Council Business *	
Cellular Telephone Expense for Council Business *	
Answering Service/ Fax Lines*	
<b>TOTAL TELEPHONE EXPENSE REIMBURSEMENT</b>	<b>\$</b>

\*From separate log or cost form, to be attached.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**MILEAGE - STANDARD FEDERAL MILEAGE-RATE  
REIMBURSEMENT (Owned or Leased Autos)**

FORM M-7, Page 1 of 2

Council Member: \_\_\_\_\_

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

		Week 1	Week 2	Week 3	Week 4	Week 5	Total
Odometer Readings *	Beginning						
	Ending						
Business Mileage Computation*	Total						
	Less Commute						
	Less Personal						
	Council Business Mileage						
Reimbursement Computation	Total Council Business Miles Driven						
	Multiply by Allowable Reimbursement Rate						.58
	<b>TOTAL MILEAGE REIMBURSEMENT</b>						<b>\$</b>

\*Information from Daily Mileage Log. To make preparation easier, weekly computation is suggested but not required.

Note: Transportation between a Council Member's residence and established office is not eligible for reimbursement.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**MILEAGE - STANDARD FEDERAL MILEAGE-RATE  
REIMBURSEMENT (Owned or Leased Autos)**

**FORM M-7, Page 2**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_

**Date:** \_\_\_\_\_

PURPOSE



**ACTUAL AUTOMOBILE COST REIMBURSEMENT  
(Leased Autos Only)**

**FORM M-8**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

1. Monthly Odometer Readings:

- a) Beginning: \_\_\_\_\_
- b) Ending: \_\_\_\_\_
- c) Total Monthly Mileage: \_\_\_\_\_

2. Council Business Mileage: \_\_\_\_\_ (from Daily Mileage Log, to be attached)

3. Council Business Usage Percentage \_\_\_\_\_% (Council Business Mileage divided by Total Monthly Mileage)

4. Reimbursement Computation:

- a) Monthly Lease Payment (lesser of \$400 or actual) \$ \_\_\_\_\_
- b) Monthly Automobile Insurance \$ \_\_\_\_\_
- c) Routine Maintenance Expense \$ \_\_\_\_\_
- d) Total Monthly Gasoline Expense \$ \_\_\_\_\_
- Total Monthly Auto Expense \$ \_\_\_\_\_
- Multiplied by Council Business Percentage from line 4 above \_\_\_\_\_%
- TOTAL REIMBURSEMENT AMOUNT** \$ \_\_\_\_\_

\*Council Member must use the same method (Mileage reimbursement or Actual Cost reimbursement) each month during the lease period for any single automobile.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_





## COUNCIL MEMBER MISCELLANEOUS EXPENSES

FORM M-10

Council Member: \_\_\_\_\_

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

DATE	DESCRIPTION AND PUBLIC PURPOSE	AMOUNT
<b>TOTAL MISCELLANEOUS EXPENSE REIMBURSEMENT</b>		<b>\$</b>

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL MEMBER OFFICE REMODELING EXPENSE  
ALLOCATION**

FORM M-11

*(SUBMIT MONTHLY DURING AMORTIZATION PERIOD)*

Council Member: \_\_\_\_\_  
Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

DATE	DESCRIPTION/PURPOSE	AMOUNT
<b>TOTAL OFFICE REMODELING EXPENSE</b>		<b>\$</b>

**OFFICE EXPENSE AMORTIZATION SCHEDULE**

Original Cost to City ..... \$ \_\_\_\_\_

Cost to be Amortized over \_\_\_\_\_ months ..... \$ \_\_\_\_\_ (divide original cost by number of months)

MONTH	MONTH/YEAR	AMOUNT AMORTIZED	BALANCE
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

\* The Amortization period may not exceed 12 months or extend beyond the end of the Council Member's current term whichever occurs first.



## FURNITURE/EQUIPMENT USE AGREEMENT AND EXPENSE ALLOCATION

FORM M-12, Pg 1 of 2

Council Member: \_\_\_\_\_

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, hereby acknowledge receipt of the following described furniture/equipment for use in my ward/home office:

DESCRIPTION OF EQUIPMENT	MANUFACTURER	MODEL	SERIAL NO.	VENDOR	PURCHASE ORDER NO.	AMOUNT
<b>TOTAL FURNITURE EXPENSE</b>						<b>\$</b>

I agree to reimburse the City for its cost by reducing my Council expense reimbursement limitation by the amount of \$\_\_\_\_\_ for the period of \_\_\_\_\_ months as detailed in the schedule below.

I understand that I may purchase this furniture/equipment at the end of my last term as Council Member or upon leaving office, at the then existing depreciated value as determined by the Modified Accelerated Cost Recovery System ("MACRS") of depreciation pursuant to IRS Regulations. Unless the furniture and/or equipment is purchased by the Council Member, then upon leaving office, all furniture and equipment must be returned to the City.

I agree that neither I, nor any other person, will use this furniture/equipment for any purpose other than Council business. I further assume responsibility for this furniture/equipment and any insurance necessary to insure the City against damage or loss.

Council Member Signature:

\_\_\_\_\_

Printed: \_\_\_\_\_

Date: \_\_\_\_\_



## FURNITURE/EQUIPMENT AMORTIZATION SCHEDULE

*(SUBMIT MONTHLY DURING AMORTIZATION PERIOD)*

FORM M-12, PAGE 2

Original Cost to City ..... \$ \_\_\_\_\_

Cost to be Amortized over \_\_\_\_\_ months ..... \$ \_\_\_\_\_  
(divide original cost by number of months)

MONTH	MONTH/YEAR	AMOUNT AMORTIZED	BALANCE
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

\*The amortization period may not exceed 12 months or extend beyond the end of the Council Member's current term, whichever occurs first.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL MEMBER COMPUTER/ COMPUTER  
USE AGREEMENT AND EXPENSE ALLOCATION**

FORM-M-13, Page 1 of 2

Council Member: \_\_\_\_\_

Ward No. \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, hereby acknowledge receipt of the following described Computer and/or Equipment for use in my ward office ("Ward Computer") for Council business purposes:

1. COMPUTER:						
Description	Manufacturer	Model	Serial #	Vendor	Purchase Order #	Amount
						\$
<b>TOTAL COMPUTER EXPENSE</b>						
2. EQUIPMENT:						
Description	Manufacturer	Model	Serial	Vendor	Purchase Order #	Amount
						\$
						\$
<b>TOTAL COMPUTER EQUIPMENT EXPENSE</b>						

***Note: Per Policy, Council Members may request a maximum of ONE personal computer for Ward Office use in addition to the personal computer provided for use at City Hall. All Ward Computer and Computer Equipment purchases must be approved in advance by the Clerk of Council or their designee.***

By my signature below:

1. I agree to reimburse the City for its cost in purchasing the above Ward Computer and/or Computer Equipment by reducing my Council Expense Reimbursement Limitation by the amount of \$\_\_\_\_\_ for the period of \_\_\_\_\_ months as detailed in the schedule below.
2. I understand that I may purchase the Ward Computer and/or Computer Equipment at the end of my last term as Council Member or upon leaving office, at the then existing depreciated value as determined by the Modified Accelerated Cost Recovery System ("MACRS") of depreciation pursuant to IRS Regulations.
3. I agree that neither I, nor any other person, will use the Ward Computer and/or Computer Equipment for any purpose other than Council business and I hereby acknowledge my receipt of, and agree to observe, the City's Computer Use Policies, attached hereto.
4. I further assume responsibility for this Ward Computer and/or Computer Equipment and any insurance necessary to insure the City against damage or loss.

Council Member Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

WARD COMPUTER AND COMPUTER EQUIPMENT COST

FORM-M-13, PAGE 2

AMORTIZATION SCHEDULE

(SUBMIT MONTHLY DURING AMORTIZATION PERIOD)

Original Cost to City ..... \$ \_\_\_\_\_

Cost to be Amortized over \_\_\_\_\_ months ..... \$ \_\_\_\_\_ (divide original cost by number of months)

MONTH	MONTH/YEAR	AMOUNT	AMORTIZED BALANCE
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

\*The amortization period may not exceed 12 months or extend beyond the end of the Council Member's current term, whichever occurs first.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL EXECUTIVE ASSISTANT ALLOCATION**  
***(SUBMIT MONTHLY DURING AMORTIZATION PERIOD)***

**FORM M-14**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

I, \_\_\_\_\_, choose to increase my Executive Assistant's compensation by \$ \_\_\_\_\_ per \_\_\_\_\_ (hour/week/month).

I understand that the additional cost associated with either or both of the choices I have made above, including additional compensation and benefits, incurred as a result of such choice will be amortized and charged against my monthly expense reimbursement allowance.

I understand that this allocation is not intended for one-time compensation adjustments and the under no circumstances shall one-time "bonus" increases be approved or processed for payment.

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Council Member Signature:

\_\_\_\_\_

Printed: \_\_\_\_\_

Date: \_\_\_\_\_

Substantiation approved by Clerk of Council or designee  YES  NO  
If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL MEMBER CONTINUING PROFESSIONAL  
EDUCATION /DEVELOPMENT EXPENSES FORM M-15**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

Name of Course*	
School/Seminar provider	
Section #	
Length of Course	
Tuition Amount	\$
Books and Supplies costs	\$
Total Education Expenses	\$

\*Please attach a copy of the course/seminar brochure

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_

<b>Describe how the continuing professional education /development expense relates to a proper public purpose:</b>





**COUNCIL MEMBER REQUEST FOR REIMBURSEMENT OF  
PAYMENT TO A COMMUNITY/ PROFESSIONAL/  
CHARITABLE ORGANIZATION**

FORM M-16, Page 1 OF 2

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Month/Year:** \_\_\_\_\_

**DIRECTIONS:** USE THIS FORM FOR ANY PAYMENT TO A COMMUNITY, PROFESSIONAL, OR CHARITABLE ORGANIZATION, REGARDLESS OF WHETHER THAT PAYMENT IS FOR MEMBERSHIP, CONTRIBUTION, ADVERTISING, DINNER, RAFFLE TICKETS, FUNDRAISING OR FOR ANY OTHER PURPOSE.

1. NAME OF THE ORGANIZATION: \_\_\_\_\_

2. ADDRESS OF THE ORGANIZATION: \_\_\_\_\_

3. ORGANIZATION'S PURPOSE: \_\_\_\_\_

4. AMOUNT PAID: \_\_\_\_\_

5. DATE PAYMENT WAS MADE: \_\_\_\_\_

6. HOW THE PAYMENT RELATES TO YOUR DUTIES AS A MEMBER OF COUNCIL, AS  
FOLLOWS:

a) DOES THE PAYMENT FURTHER CITY COUNCIL BUSINESS FOR A PROPER PUBLIC  
PURPOSE?  YES  NO

IF YES, EXPLAIN HOW: \_\_\_\_\_

b) WILL THERE BE A BENEFIT FOR THE COUNCIL/ WARD?  YES  NO

IF YES, EXPLAIN THE BENEFIT: \_\_\_\_\_

**NOTE:**The following Sections c (i) and (ii) only apply to payments for dues in an organization of which you are a member.

c) IF THE PAYMENT IS FOR YEARLY MEMBERSHIP IN A PROFESSIONAL  
ORGANIZATION, DOES SUCH MEMBERSHIP:

i) RELATE TO YOUR BUSINESS AS A COUNCIL MEMBER?  YES  NO

IF YES, EXPLAIN HOW: \_\_\_\_\_



ii) ALLOW YOU TO ASCERTAIN OR ASSESS THE INTERESTS OF YOUR  
CONSTITUENTS?  YES  NO

IF YES, EXPLAIN HOW: \_\_\_\_\_

7. WILL ANY PART OF THE PROCEEDS OF THE PAYMENT GO TO A POLITICAL PARTY, A  
CAMPAIGN FUND, OR A NATIONAL, STATE OR LOCAL COMMITTEE TO INFLUENCE THE  
ELECTION OF A CERTAIN PERSON OR PERSONS?\*  YES  NO

*\*If Question 7 is answered "YES," this is not eligible for reimbursement.*

I certify that all expenses submitted for reimbursement have been paid in furtherance of Council  
business for a proper public purpose.

Council Member Signature:

\_\_\_\_\_

Printed: \_\_\_\_\_

Date: \_\_\_\_\_

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_



**COUNCIL MEMBER ANNUAL WARD/HOME OFFICE  
COUNCIL BUSINESS USAGE PERCENTAGE SCHEDULE**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

Name of Landlord	
Address of Rented Office (if applicable)	
Monthly Rental Amount	\$
Social Security # or Tax I.D.	
Address of Home Office (if applicable)	
Percentage of Space Attributable to Council Business Use	
Total Annual Expenses	\$

- Attached is a copy of the signed lease (if rented ward office).
- I certify that all expenses submitted for reimbursement have been paid in furtherance of Council business for a proper public purpose.

Substantiation approved by Clerk of Council or designee  YES  NO

If no, additional documentation requested if any: \_\_\_\_\_







## COUNCIL MEMBER TELEPHONE EXPENSE DEDICATED LINE & ANSWERING/ FAX SERVICE EXPENSE CALCULATION

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

### DEDICATED TELEPHONE LINE (IN-HOME, WARD OFFICE, OTHER LOCATIONS)

INVOICE DATE	DEDICATED LINE TELEPHONE NUMBER	COST (PER INVOICE TO BE ATTACHED)
<b>** TOTAL **</b>		<b>\$</b>

### ANSWERING/ FAX SERVICE (IN-HOME, WARD OFFICE, OTHER LOCATIONS)

INVOICE DATE	DEDICATED LINE TELEPHONE NUMBER	COST (PER INVOICE TO BE ATTACHED)

**\*\* Report this amount on Form M-6 Council Member Summary of Telephone Expenses\*\***  
**\*\* Your itemized telephone invoice must also be submitted; this log is not a substitute for your invoice \*\***



**COUNCIL MEMBER TELEPHONE EXPENSE  
NON-DEDICATED LINE CALL LOG & EXPENSE  
CALCULATION**

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

INVOICE DATE	TELEPHONE NUMBER CALLED	COUNCIL BUSINESS PURPOSE	NUMBER OF MINUTES
1. Total Number of Minutes Called on Council Business			
2. Total Number of Minutes Used In Billing Cycle			
3. Council Business Usage Percentage (divide line 1 by 2)			%
4. Total Invoice Cost Amount			
5. Total Reimbursable Cellular Telephone Cost (Multiply line 4 by percentage from line 3)			** \$

**\*\* Your itemized telephone invoice must also be submitted; this log is not a substitute for your invoice**



## COUNCIL MEMBER TELEPHONE EXPENSE CELLULAR TELEPHONE LOG AND EXPENSE CALCULATION

**Council Member:** \_\_\_\_\_

**Ward No.** \_\_\_\_\_ **Date:** \_\_\_\_\_

INVOICE DATE	TELEPHONE NUMBER CALLED	COUNCIL BUSINESS PURPOSE	NUMBER OF MINUTES
1. Total Number of Minutes Called on Council Business			
2. Total Number of Minutes Used In Billing Cycle			
3. Council Business Usage Percentage (divide line 1 by 2)			%
4. Total Invoice Cost Amount			
5. Total Reimbursable Cellular Telephone Cost (Multiply line 4 by percentage from line 3)			\$

**\*\* Report this amount on Form M-6 Council Member Summary of Telephone Expenses\*\***  
**\*\* Your itemized telephone invoice must also be submitted; this log is not a substitute for your invoice \*\***