

EXHIBIT A

The following criteria and policies shall be utilized in regulating the reimbursement to the Mayor and Councilmembers for expenses incurred on City business. References to specific provisions of the Administrative Order shall include its amendments.

I. OUT-OF-TOWN TRAVEL REIMBURSEMENT

- A. Criteria.** The Mayor and Councilmembers are entitled to receive reimbursement for traveling and other necessary expenses when on official duty. Reimbursement is effected in accordance with the following criteria.
- 1. Meals.** The Mayor and Councilmembers shall be reimbursed for meals pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 2. Lodging.** The Mayor and Councilmembers shall be reimbursed for lodging pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 3. Taxi, Limousine and Bus Fares.** The Mayor and Councilmember shall be reimbursed for taxi, limousine and bus fares pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 4. Tips, Gratuities and Service Fees.** The Mayor and Councilmembers shall be reimbursed for tips, gratuities and service fees pursuant to the provisions of administrative Order 1-4 applicable to City employees.
 - 5. Registration Fees.** The Mayor and Councilmembers shall be reimbursed for registration fees pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 6. Communications.** The Mayor and Councilmembers shall be reimbursed for communications pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 7. Parking, Garage and Toll Charges.** The Mayor and Councilmembers shall be reimbursed for parking, garage and toll charges pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 8. Laundry and Dry Cleaning.** The Mayor and Councilmembers shall be reimbursed for laundry and dry cleaning pursuant to the provisions of Administrative Order 1-4 applicable to City employees.
 - 9. Other.** The Mayor and Councilmembers shall be reimbursed for other expenses pursuant to the provisions of Administrative Order 1-4 applicable to City employees.

If the Mayor or a Councilmember stays with a friend or a relative while attending a professional conference or other out-of-town meeting, which has a host hotel with stated rates, the Mayor or

Councilmember may be reimbursed for taking his/her host to dinner in lieu of lodging cost. The total amount to be reimbursed may not exceed one night's lodging, at the stated hotel rate, per trip. A copy of the conference brochure or page stating the host hotel's rate must be attached to the expense report with a receipt for dinner expenses.

- B. Documentation.** A claim for reimbursement must be submitted on Form 57, "Travel Advance and Expense Reimbursement Request" attached hereto as Exhibit A-1.

II. CAR AND TRAVEL ALLOWANCE

- A. Authorized Expenses.** The Mayor and Councilmembers may be reimbursed for mileage, parking, car rental, and related transportation expenses incurred in traveling to and from Council meetings or other official business in the Fresno Metropolitan Area (that area within a 50-mile radius of Fresno City Hall). Such authorized expenses are reimbursable in addition to but not in duplication of those described under "Out-of Town Travel" above. Travel outside a 50-mile radius shall be reimbursed in the same amount as provided in Administrative Order 2-2 for employees receiving Category 2 vehicle allowance.
- B. Monthly Allowance.** A monthly allowance of up to \$300 for the Mayor and \$260 for Councilmembers may be claimed; The Mayor and Councilmembers may either elect to take the allowance as a flat monthly stipend, which may be taxed as ordinary income, or to submit a monthly mileage log and claim for reimbursement of expenses actually incurred, not to exceed \$300 for the Mayor and \$260 for Councilmembers, on the "Mayor/Councilmembers Monthly Expense Reimbursement Form" attached hereto as Exhibit A-2. The Mayor or Councilmember may change his or her election upon thirty days' notice to the Finance Department.] ~~however, reimbursement is authorized only for expenses "actually incurred." Consequently, the claimant must certify that the amount claimed was actually expended on official City travel during the reporting period.—The Mayor and Councilmembers are also cautioned that [to the extent allowance payments are not supported by receipts or mileage logs acceptable to the IRS,]such payments may be taxed as ordinary income. [It is recommended that each official obtain his or her own tax advice from a qualified tax professional.] to the extent they are not supported by receipts or mileage logs acceptable to the IRS.~~

- ~~**C. Documentation.** A claim for reimbursement must be submitted on the "Mayor/Councilmembers Monthly Expense Reimbursement Form" attached hereto as Exhibit A-2.~~

III. GENERAL AND MISCELLANEOUS EXPENSE ALLOWANCE

- A. Authorized Expenses.** Necessary expenses incurred by the Mayor and Councilmembers which are solely for the benefit of the City that are incurred when on official duty.
- B. Monthly Allowance.** The Mayor may be reimbursed up to \$660 per month. The Council President is authorized up to \$220 per month, and all other Councilmembers are authorized up to \$165 per month each. Such authorized reimbursements are in addition

to those expenses described under “Out-of-Town Travel” reimbursement, and “Metropolitan Area Car and Travel Allowance,” above. [The Mayor and Councilmembers may either elect to take the allowance as a flat monthly stipend, which may be taxed as ordinary income, or to submit receipts and a claim for reimbursement of expenses actually incurred, not to exceed the amounts set forth above, on the “Mayor/Councilmembers Monthly Expense Reimbursement Form” attached hereto as Exhibit A-2. The Mayor or Councilmember may change his or her election upon thirty days’ notice to the Finance Department. The Mayor and Councilmembers are cautioned that to the extent allowance payments are not supported by receipts or mileage logs acceptable to the IRS, such payments may be taxed as ordinary income. It is recommended that each official obtain his or her own tax advice from a qualified tax professional.] ~~Expenses exceeding the monthly maximum cannot be reported and paid in the following month.~~

C. Expenses Covered.

1. Meal expenses. No per-meal limitation, \$42 per day maximum.
2. Postage, only as supported by receipts.
3. Telephone, Communications, only as supported by receipts.
4. Publications, only as supported by receipts.
5. Other incidental expenses, only as supported by receipts.

~~**D. Documentation.** A claim for reimbursement must be submitted on the “Mayor/Councilmembers Monthly Expense Reimbursement Form” attached hereto as Exhibit A-2.~~

IV. NON-REIMBURSABLE EXPENSES

Reimbursement will not be allowed for expenses not associated with carrying out official City business. For example, expenses associated with the use of a personal computer to compile lists of constituents, record the results of public opinion research, etc., would likely be reimbursable as expenses incident to the Mayor’s or Councilmember’s official function. By analogy, expenses associated with the use of personal computers by the Mayor or a Councilmember in his or her campaign endeavors (e.g., preparing precinct list, voter polls, etc.) would be classified personal, non-reimbursable expenses, i.e., those not associated with carrying out official City Business

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