

*m*            ***Elected Officials' Business Expenses***

**OVERVIEW OF BUSINESS EXPENSE ALLOCATION**

This policy affects elected officials who are appropriated annual amounts of funding for certain business expenses incurred in the execution of their offices. The amounts included for each elected official in the annual Ordinance of Estimates set the maximum amount of funds available for this purpose.

**REQUIREMENTS**

The elected official's expenses must have a business connection (i.e., individual must have paid or incurred deductible expenses while performing services as an employee of Mayor and City Council).

Elected officials must submit an account to the Mayor and City Council for these expenses within 60 calendar days after the expenses were paid or incurred.

Elected officials must return any excess reimbursement or allowance within 60 calendar days after the expenses were paid or incurred.

**ALLOWABLE BUSINESS EXPENSES**

City-related ordinary and necessary business expenses, including:

Travel away from home.

Mileage reimbursement for the use of elected official-owned vehicle plus parking and tolls.

Telephone calls for City business.

Local transportation.

Registration for conferences directly related to the business of the elected official's office.

Memberships in government-related associations.

Meals and Entertainment. The main purpose of combined business and entertainment must be the active conduct (discussion, meeting, negotiation) of City-related business with the expectation of some specific City-related benefit.

**DISALLOWABLE EXPENSES**

Sales Tax (Use the City's tax exemption number; See AM-303-2).

Alcoholic beverages.

Gifts or charitable contributions.

Political contributions and other political-related expenses.

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Meals and entertainment when City-related business is not conducted.  
Dues and memberships in clubs organized for pleasure, recreation or social purposes.  
This includes country clubs, golf and athletic clubs, airline clubs, hotel clubs and clubs that provide meals.  
Expenses that are not directly related to or associated with City business.

**ADVANCE OF BUSINESS EXPENSES**

There are two situations in which elected officials may get an advance from their appropriated expense allowance.

1. Out-of-Town Travel by Elected Officials – See AM-239-1-1.
2. A newly elected official or an individual appointed to an elective position may request a one-time advance for getting started in office by providing an estimate of the amount and purpose of the advance required. If the advance is not fully spent within 60 days of the date of the advance, such difference must be returned and will be credited to the elected official's appropriated expense allocation. (Until this is done, no additional expenditure from the expense account will be allowed.)

**ELECTED OFFICIALS’ RESPONSIBILITIES**

Account for all expenditures with appropriate receipts and/or credit card receipts. Complete a monthly Expense Report (28-1448-5060) to identify all expenses including the identification of each business purpose for reimbursement within 60 days after the expenses were paid or incurred. See AM-240-11 for guidance on expense report completion. Required receipts must accompany the Employee Expense Report when submitted to the designated staff person in the appropriate office for processing.  
Complete any and all business transactions for which reimbursement is sought and/or the appropriate closing-out of any advances on or before June 30<sup>th</sup> of each year.  
Maintain an office file of all material submitted for processing.

**PROCESSING PROCEDURES**

The City Council President shall identify a staff member to provide assistance to City Council members and to coordinate the reimbursement for business expenses.

The Mayor and Comptroller shall each designate a staff member to coordinate and process reimbursement for each business expenses.

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A request, and an Expense Report, signed by the elected official or his designee with required receipts attached, is to be sent for funding approval to the Department of Finance, Bureau of the Budget and Management Research, 469 City Hall, and then for payment to the Bureau of Accounting and Payroll Services, Accounts Payable Unit, 401 E. Fayette Street. The request, along with a copy of the Expense Report and all required receipts, shall be kept in the Office of the City Council President for all City Council members. For the Mayor's Office and the Office of the Comptroller, such a file shall be maintained in their respective offices.

**RELATED POLICIES**

AM-239-1-1 Out-of-Town Travel by Elected Officials

AM-239-1-2 Board of Estimates Approved for Travel Funded by Third Parties

AM-240-5 Subsistence Allowance

AM-240-5-1 High Rate Geographic Areas

AM-240-7 Travel Within City Limits

AM-240-8 Transportation Mode

AM-240-9 Commercial Transportation

AM-240-10 Employee-owned Vehicle

AM-240-11 Employee Expense Report