

**MEMORANDUM OF AGREEMENT  
BETWEEN THE CITY OF LOS ANGELES AND THE CITY OF PASADENA**

This MEMORANDUM OF AGREEMENT (hereinafter referred to as the "AGREEMENT") made by and entered into on this day and date \_\_\_\_\_, and by and between the CITY OF LOS ANGELES, DEPARTMENT OF TRANSPORTATION, hereinafter referred to as "CITY OF LOS ANGELES" and the CITY OF PASADENA POLICE DEPARTMENT, hereinafter referred to as the "CITY OF PASADENA."

**WHEREAS**, the CITY OF PASADENA and the Tournament of Roses Association will stage and conduct the annual Tournament of Roses Parade, and the Rose Bowl Game;

**WHEREAS**, the CITY OF PASADENA will stage other events throughout the term of this AGREEMENT that may require additional traffic control services including but not limited to: UCLA Football games, Soccer games and Concerts held at the Rose Bowl and the Pasadena Marathon;

**WHEREAS**, the CITY OF PASADENA is desirous of contracting with the CITY OF LOS ANGELES to provide traffic control services, so long as any such services do not interfere with the deployment needs of the CITY OF LOS ANGELES;

**WHEREAS**, the CITY OF LOS ANGELES has qualified personnel who are capable and willing to provide these services;

NOW, therefore, the CITY OF LOS ANGELES and the CITY OF PASADENA mutually agree as follows:

**I. AUTHORIZED REPRESENTATIVES OF THE PARTIES AND SERVICE OF NOTICES**

The representatives of the respective parties who are authorized to administer this AGREEMENT and to whom the formal notices, demands and communications shall be given are as follows:

A. The authorized representative for the CITY OF LOS ANGELES shall be:

Jon K. Murki, General Manager  
Office of Parking Management and Regulations  
Department of Transportation  
Cal Trans Building  
100 South Main Street, 10<sup>th</sup> Floor  
Los Angeles, CA 90012

Date: 6/11/14  
Submitted in TRANS Committee  
Council File No: 14-0627  
Item No.: 7  
Deputy: Adam R. Lid

B. The authorized representative for the CITY OF PASADENA shall be:

Chief Phillip L. Sanchez  
Pasadena Police Department  
207 North Garfield Avenue  
Pasadena, CA 91101

C. Formal notices, demands and communications to be given hereunder by either party shall be made in writing and may be effected by personal delivery or by registered or certified mail, postage prepaid, return receipt requested and shall be deemed communicated as of the date of mailing.

D. If the name of the person designated to receive the notices, demands or communicator address of such person is changed, written notice shall be given in accordance with this section, within seven (7) calendar days of said change.

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**II. SERVICES TO BE PROVIDED BY THE CITY OF LOS ANGELES**

- A. The CITY OF LOS ANGELES will provide traffic control staff to the CITY OF PASADENA on the following dates as set forth below.
- B. The CITY OF LOS ANGELES will makes its best effort to provide the deployment for the below events to the CITY OF PASADENA. All deployment will be confirmed by December 1 for Night Side Activities and Rose Bowl Games and at least 10 days prior to UCLA Games.

<b>Event Name / Deployment Details</b>	<b>Staffing</b>
<b>Pre-Rose Parade (Night-Side) Activities</b>  2015, 2016, 2017, 2018, 2019	1 Sr. Traffic Supervisor II or III 4 Sr. Traffic Supervisor I 57 Traffic Officers
<b>Rose Bowl Game</b>  2015, 2016, 2017, 2018, 2019,	1 Sr. Traffic Supervisor II or III 2 Sr. Traffic Supervisor I 40 Traffic Officers
<b>UCLA Football Games (ALL TIMES TBD)</b>  2014, 2015, 2016, 2017, 2018	1 Sr. Traffic Supervisor II or III 2 Sr. Traffic Supervisor I 25 Traffic Officers

- C. The CITY OF LOS ANGELES will staff the CITY OF PASADENA Command Post with one Senior Traffic Supervisor II or III from among the staff listed in above Section II A.
- D. Traffic control services will consist of directing traffic on the dates listed above, (times to be determined) on the streets where the Rose Parade is staged and in the vicinity of the Rose Bowl, with specific locations to be reviewed and approved by the CITY OF LOS ANGELES prior to deployment.
- E. The CITY OF PASADENA shall provide radio communications equipment to all traffic control staff and the CITY OF LOS ANGELES shall provide vehicles to transport its traffic control staff to and within the City of Pasadena as necessary.

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- F. The CITY OF LOS ANGELES will comply with the CITY OF PASADENA standard uniform appearance and grooming requirements during the deployment.
- G. The services to be performed by the CITY OF LOS ANGELES under this AGREEMENT, including the standards of performance, discipline and the control of CITY OF LOS ANGELES personnel employed under this AGREEMENT, shall be under the control of the ranking CITY OF LOS ANGELES enforcement supervisor assigned.

### III. COMPENSATION

- A. For and in consideration of the rendition of traffic control services to be provided by the CITY OF LOS ANGELES as described in this AGREEMENT, the CITY OF PASADENA shall pay the CITY OF LOS ANGELES for the full cost of services rendered as follows:

1. Staff personnel at the applicable overtime rates plus indirect Cost Rate at 6.91%.

These overtime salary and Indirect Cost Rates are adjustable annually pursuant to the policies and practices adopted by the CITY OF LOS ANGELES:

- B. If the CITY OF LOS ANGELES requires any traffic control staff to utilize his/her personal vehicle for transportation, then the CITY OF PASADENA shall compensate such staff at the current Federal IRS approved rate for mileage reimbursement. This rate is currently .56 cents per mile and is subject to adjustment annually. All employee reimbursements will be provided pursuant to the policies and practices adopted by the CITY OF LOS ANGELES.
- C. The CITY OF PASADENA will reimburse the CITY OF LOS ANGELES for gasoline expenses of city vehicles used to and from Pasadena for the special event.
- D. The CITY OF PASADENA agrees to compensate the CITY OF LOS ANGELES for all costs incurred as a result of pre planning, staffing and labor costing for any event in which the CITY OF LOS ANGELES is required to provide staff for the CITY OF PASADENA. The number of hours should not exceed six hours per event. Staff costs will be billed at the applicable overtime rate plus indirect Cost Rate at 6.91%.
- E. Not to exceed \$350,000 annually for the Rose Bowl game, Night Side Rose Parade, UCLA Football games and major events held in the CITY OF PASADENA, without a prior written amendment to the contract.

### IV. INVOICING AND PAYMENT

- A. The CITY OF LOS ANGELES will provide the CITY OF PASADENA an itemized invoice, within sixty- (60) calendar days following the above detailed events. The invoice shall detail all personnel costs for the services performed under this AGREEMENT.
- B. The CITY OF PASADENA will remit payment in full to the CITY OF LOS ANGELES for the traffic control services rendered under this AGREEMENT within thirty- (30) calendar days upon receipt and approval of the invoice.

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### **V. MOA TERM**

The term of this AGREEMENT will commence upon execution of this AGREEMENT and will remain in full force and effect until February 1, 2019, unless otherwise amended in writing hereto or unless terminated in writing by the CITY OF LOS ANGELES or the CITY OF PASADENA. Written notice of termination by either party will be given to the other party sixty- (60) days prior to the effective date of termination.

### **VI. MAINTENANCE OF RECORDS**

All records pursuant to this AGREEMENT will be maintained in their original form in accordance with requirements prescribed by the CITY OF LOS ANGELES. Such records shall be retained for a period of at least five (5) years following the termination of this AGREEMENT.

### **VII. AUDITS**

The CITY OF LOS ANGELES shall make available for examination during normal business hours all of its records that support the matters covered by this agreement upon five (5) calendar days of written notice from the CITY OF PASADENA.

### **VIII. PUBLIC ENTITY MUTUAL HOLD HARMLESS PROVISION**

Pursuant to the provisions of Sections 895.4 *et. seq.* of the California Government Code, each party agrees to indemnify and hold the other harmless from all loss or liability for injury or damage, actual or alleged, to person or property arising out of or resulting from the indemnifying party's acts or omissions in the performance of this AGREEMENT. In the event of third-party loss caused by the negligence, wrongful act or omission of more than one party, each party hereto shall bear financial responsibility in proportion to its percentage of fault as may be mutually agreed between them or judicially determined. The provisions of California Civil Code Section 2778 regarding interpretation of indemnity agreements are hereby incorporated into this AGREEMENT.

### **IX. AMENDMENTS**

The dates of the New Years activities and U.C.L.A. Football games may vary each year; therefore the CITY OF PASADENA will notify the CITY OF LOS ANGELES in writing of such new dates at least sixty (60) days prior to the event. The "Indirect Cost Rate," is effective on a Fiscal year basis and may vary each year, therefore the CITY OF LOS ANGELES will notify the CITY OF PASADENA in writing in September of each year, of the new rate. This AGREEMENT may be amended in writing by consent of both parties.

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**X. ENTIRE AGREEMENT**

This AGREEMENT contains the full and complete understanding between the two parties. No verbal agreement or conversation with any officer, agent or employee of any party shall affect or modify the terms and conditions of this AGREEMENT.

IN WITNESS WHEREOF, the CITY OF LOS ANGELES and the CITY OF PASADENA have caused this AGREEMENT to be executed by their duly authorized representative.

Executed this \_\_\_\_\_

**FOR: CITY OF PASADENA:**

\_\_\_\_\_  
Michael J. Beck, City Manager  
City of Pasadena

ATTEST:

\_\_\_\_\_  
Mark Jomsky, City Clerk  
City of Pasadena

APPROVED AS TO FORM:

\_\_\_\_\_  
Javan Rad, Assistant City Attorney  
City of Pasadena

**FOR: CITY OF LOS ANGELES**

\_\_\_\_\_  
Jon K. Murki, General Manager  
Department of Transportation  
City of Los Angeles

REVIEWED AS TO FORM AND LEGALITY BY:

\_\_\_\_\_  
Michael Nagle, Deputy City Attorney  
City of Los Angeles

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# IRS Announces Standard Mileage Rates for 2014

Dec 9, 2013 by Anita Campbell In Taxes 11

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# IRS

## Department of the Treasury Internal Revenue Service

The IRS just announced its standard mileage rates for 2014. The new rates will be a slight decrease — a half cent — from the 2013 rates for business, medical and moving expenses.

Effective January 1, 2014, the standard mileage rates for the use of a vehicle such as a car, van, SUV or pickup will be:

- **56 cents per mile for business miles driven**
- 23.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

Small business owners, employees, self-employed individuals and other taxpayers can use the standard mileage rate to calculate their tax-deductible costs for using a vehicle for business, charitable, medical or moving purposes.

The IRS points out that these standard mileage rates are "optional." That means you have the option of using the IRS-designated standard mileage rate for 2014. Or, in the alternative, you may keep track of your *actual* expenses of operating the vehicle and claim actual expenses instead.

There are some rules limiting when you can use the standard business mileage

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rates:

(1) You can claim the standard mileage rate for a maximum of four vehicles used simultaneously.

(2) You cannot use the standard mileage rate if you've already claimed a Section 179 deduction for that vehicle.

(3) And you cannot use the standard business mileage rate for a vehicle if you're using the depreciation method under the Modified Accelerated Cost

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## What if Your Employees Use Their Personal Vehicles for Business?

A frequent question that comes up is "If my employees use their personal vehicles to run business errands or do work for the business, do I have to reimburse the employee at the standard mileage rate?"

In most states you do not have to reimburse expenses to employees — but most employers do so, using the standard mileage rate. The business can then deduct as a business expense the amount reimbursed to the employee, up to the standard mileage rate.

Of course, any reimbursement to the employee should not be treated as taxable income to the employee. The idea is that you simply are making the employee whole by reimbursing him or her for using a personal vehicle.

If you do not reimburse your employee for business use of a personal vehicle, then the employee may be able to deduct the unreimbursed expense on his or her 1040, Schedule A. In that case, you as the employer do not get to claim the deduction.

## For More On Standard Mileage Rate 2014

For the 2013 tax year, see our article on 2013 mileage rates.

For more detail on 2014 mileage rates, see the IRS site. Contact your accountant for specific advice in your situation.



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### DAILY TIPS



### WHAT'S HAPPENING



"Right. This means that there are more taxes to pay which means a more expensive..."

11/11/13



"I guess online workers who live in another country are still exempted. Wouldn't this..."

11/11/13



"Ivan, have you tried Asana? I find it to be much better than Trello. The interface..."

11/11/13



"I've met the guys behind Tok and it's very cool. I'll keep my eye out for these guys..."

11/11/13



"Hi Aira, No offense taken. It is easy to spend your day playing with tools and not..."

11/11/13

### SMALL BUSINESS NEWS RELEASES

Jan 7, 2014

Omarge Alliances Launches National Mentorship Program 'Omarge U.'

Dec 23, 2013

Mushroom Networks Unveils Portabella Appliance for Ultra-Fast Mobile Broadband



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