



KANSAS CITY, MO. POLICE DEPARTMENT

**PROCEDURAL INSTRUCTION**

DATE OF ISSUE

11-6-12

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SUBJECT

**Fiscal Procedures**

AMENDS

REFERENCE

Personnel Policy 250 - Chapter 84, Missouri Revised Statutes  
 Board Resolution 11-1 - Resolution of the Board of Police Commissioners Regarding Credit Card Expenses  
 Procedural Instruction 10-10, entitled "Inventory and Control of Department Fixed Assets"  
 Administration Bureau Memorandum No. 05-4, entitled "Outside Assessor Selection Process"  
 Procedural Instruction 03-12, entitled "Report Control"

RESCINDS

Procedural Instruction 04-3, 04-3A, 04-3B, entitled "Fiscal Procedures"  
 Personnel Policy 640 - Authorized Travel Expenses  
 Board Resolution 05-05 - Resolution Authorizing the Chief of Police to Accept Donations

**I. INTRODUCTION**

This document is intended to consolidate all fiscal procedures into one source document. This directive sets forth detailed procedures for purchases, contractual services, contributions, donations, expenditures, fees, grants, and surplus equipment for the Kansas City, Missouri Police Department.

**II. POLICY**

In accordance with Section 84.760 of the Revised Statutes of Missouri, members will not spend any money, incur any liability, or enter into any contract, which by its terms incurs the expenditure of money for any purpose for which no appropriation is provided in the Board of Police Commissioner’s budget or in excess of the amount appropriated by the Board of Police Commissioners for any such purpose.

**III. ADMINISTRATIVE GUIDELINES**

- A. The Police Department utilizes a centralized purchasing and procurement process in order to ensure the efficient and effective use of limited resources. As such, all requests to purchase products or services must be submitted through the chain of command directly to the Fiscal Division for review and approval prior to any purchases.
- \*B. Department members not currently authorized to approve purchases will be required to submit an Interdepartment Communication, Form 191 P.D, or a Memorandum, through their chain of command to request the purchase of products or services. Electronic messaging or “email message” may be used in lieu of an Interdepartment Communication or a Memorandum in those instances where expediency is required. A hard copy of the email will serve as the source document for approved purchase.
- C. The Interdepartment Communication, Form 191 P.D., or Memorandum, should contain specific, descriptive information about the desired equipment and its cost, including a comprehensive list of any vendors, if known. This document will be submitted through the member’s chain of command for approval by the applicable Bureau Commander prior to submission to the Fiscal Division.
- D. In those instances when exigent circumstances preclude the submission of a written request as described above, members should immediately contact the Fiscal Division Commander or designee for assistance.
- \*E. Forms for requesting funds and reimbursement of expended funds are to be used as listed below.

1. Interdepartment Communication, Form 191 P.D. or Memorandum
  - a. Report a lost or stolen department credit card.
  - b. Prior to accepting donated money, items or services
  - c. Request expenditure of petty cash funds
  - d. Request approval for food expenditures or reimbursement of expended funds used to purchase food.
  - e. Requests for Department of Defense (D.O.D.) surplus property
  - f. Reporting property acquired from the D.O.D. which needs to be repaired, disposed of, or returned
  - g. Report any shortage or overage in the department funds collected at a division station
2. Request for Funds, Form 271A P.D. – Fiscal Division staff will determine whether a Request for Funds, Form 271A P.D. is needed and advise accordingly.

#### IV. PROCEDURES

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Darryl Fortè  
Chief of Police

Adopted by the Board of Police Commissioners this \_\_\_\_\_ of \_\_\_\_\_ 2012.

Lisa Pelofsky  
President

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**PURCHASING APPROVAL**

\*As a public entity, the department always strives to establish a competitive climate for purchases. At least three vendors will be solicited when purchasing a product or service that is expected to cost \$1,000.00 or more. This is designed to allow for fair and equitable participation by all qualified vendors. A sole source purchase or use of an existing intergovernmental cooperative purchasing contract does not require quotations from multiple vendors.

If an element does not have sufficient information to complete a Purchasing Requisition, Form 295 P.D., the Purchasing Section will complete a Form 295 P.D. However, an Interdepartment Communication, Form 191 P.D., Memorandum, or e-mail message must be completed by the requesting element.

**A. Purchasing Guidelines****1. Purchases of up to \$999.99**

When the expenditure is less than \$1,000.00, a single telephone or internet quotation may be obtained. Department members will make every effort to obtain pricing in the most cost effective manner.

**2. Purchases from \$1,000.00 to \$9,999.99**

a. Purchases in this category require at least three telephone or internet quotations.

b. The following information, regarding telephone quotations, must be included on the back of the Purchasing Requisition, Form 295 P.D., and/or Interdepartment Communication, Form 191 P.D. or Memorandum:

(1) Date and time quotation was received.

(2) Name, street address and telephone number of the vendor.

(3) Name of the person providing the quotation.

(4) Amount of quotation.

c. When utilizing internet quotations the following information must be included on the back of the Purchasing Requisition, Form 295 P.D., and/or Interdepartment Communication, Form 191 P.D. or Memorandum:

(1) Date and time quotation was received.

(2) Internet address, e-mail address and telephone number of the vendor.

(3) Name of the person providing the quotation if applicable.

(4) Amount of quotation.

**3. Purchases from \$10,000.00 to \$125,000.00**

a. Purchases in this category require at least three written quotations from the vendors.

- b. These quotations may be obtained via letter, facsimile machine, or electronic messaging (e-mail), and must be submitted with the Purchasing Requisition, Form 295 P.D., and/or Interdepartment Communication, Form 191 P.D., or Memorandum, to the Financial Services Unit.
  - c. The written quotations may also be included on the Quotation Summary Sheet on the reverse side of the Purchasing Requisition, Form 295 P.D.
- \*4. Purchases over \$125,000.00
- a. These purchases require a formal bid process, which will be handled by the Financial Services Unit - Purchasing Section.
  - b. The Purchasing Section may seek assistance from specific elements in establishing the applicable bid specifications.
  - c. Intergovernmental cooperative purchasing contracts may be used in lieu of a competitive bid process, including a formal bid process. These are competitively bid contracts by governmental entities such as the City of Kansas City, Missouri, State of Missouri, and U.S. Communities, which allow other governmental entities to also purchase from the same price schedule, terms and conditions set forth in the contract.

B. Sole Source Purchases

- 1. Sole source purchase is defined as the purchase of a unique product or service from a specific vendor, regardless of the availability of similar products/services from other vendors. To qualify as a sole source purchase, documentation must be obtained from the requesting element as to why the specific product/service is the only one that is satisfactory to purchase. An impartial, objective evaluation must be completed, rather than one that merely cites personal preference.
- 2. Once sufficient evidence exists to justify a sole source purchase, the Purchasing Section will generate a sole source document for forwarding to the Financial Services Unit Commander for review.
- 3. The Financial Services Unit Commander will ensure the appropriate approval is obtained in accordance with the projected cost of the sole source purchase.

\*C. Purchasing Approval Limits

- 1. \$ 2,000.00 Purchasing Section Supervisor
- 2. \$ 2,000.00 Supply Section Supervisor
- 3. \$ 50,000.00 Financial Services Unit Commander
- 4. \$ 75,000.00 Fiscal Division Commander
- 5. \$100,000.00 Executive Services Bureau Commander
- 6. \$125,000.00 Chief of Police
- 7. Over \$125,000.00 Board of Police Commissioners

- a. The Chief of Police may delegate purchasing approval authority up to \$2,500.00 to the managers of the Fleet Operations Unit, Building Operations Unit, and Communications Support Unit. The Chief of Police may also delegate up to \$15,000.00 to the Commander of the Facilities Management Division and \$7,500.00 to the Commander of the Capital Improvement Unit.
  - b. Any unit required to purchase products or services on a recurring basis to meet the day-to-day operational needs of the entire department will be required to complete and submit a Purchasing Requisition, Form 295 P.D., to the Fiscal Division when requesting these products or services.
- D. Purchases utilizing grant or award funds may be subject to other procurement policies and/or guidelines established by the grantor or applicable city, state or federal agencies. Any such purchases must adhere to these policies/guidelines even if said policies/guidelines are more restrictive than those contained within this document. Further details regarding these policies/guidelines should be available through the Financial Services Unit – Grants Section
- \*E. Department Credit Cards
- 1. Department credit cards are issued to several different entities within the Kansas City Missouri Police Department.
  - 2. All department members issued department credit cards will act as responsible stewards of department funds being ethical and transparent regarding credit card expenditures.
  - 3. Intentional use of any department credit card in personal ventures or matters is strictly prohibited.
  - 4. Alcoholic beverages will not be purchased with a department credit card.
  - 5. Each card is issued for specific reasons and has strict guidelines for its intended use.
  - 6. For the purpose of this directive; travel status is defined as written permission to travel on official business.

The Police Department currently issues credit cards intended for the following purposes:

- a. EXECUTIVE CREDIT CARDS
  - (1) A general purpose credit card is issued to the Chief of Police. General purpose credit cards may also be issued to the Bureau Commanders at the discretion of the Chief of Police.
  - (2) These cards are permanently assigned to the member and will remain in the custody and care of the members to whom they are assigned.

- (3) The primary use of the executive credit card is to provide goods and/or services if required to do so during an emergency situation. The secondary use of the credit card would provide the holder with the means to promote positive relationships within the community with pre-approval by the Chief of Police.

b. PURCHASING CARDS

- (1) The Police Department operates around the clock and is capable of immediately responding to any public safety matter that arises. As such, purchasing cards are issued to the Purchasing Section, Fleet Operations Unit, Building Operations Unit, and Communications Support Unit, which have been granted purchasing authority by the Chief of Police as outlined in Annex A of this policy. These cards allow the purchase of goods and/or services in an expedited manner, when necessary, in lieu of the process articulated in the Administrative Guidelines of this policy.
- (2) Whenever possible, members will follow the purchasing process contained within this policy. The purchasing card is not intended to supplant this process.
- (3) In each instance, the member utilizing the card will retain all receipts to be submitted by the next business day to the unit member responsible for the overall security and control of said card. The receipts, along with any supporting documentation, will be forwarded to the Fiscal Division in accordance with generally accepted accounting procedures promulgated by the Accounting Section.

c. GENERAL PURPOSE (FUEL) CREDIT CARDS

- (1) These cards are generally used for the purchase of gasoline only by members operating department vehicles while they are in travel status.
- (2) Other purchases can be made using the general purpose credit card with approval from the Financial Services Unit Commander. Documentation of the approval (e.g. email) will be attached to the credit card receipt, along with detailed billing for inclusion in Accounting Section records.

d. EMERGENCY CREDIT CARDS

- (1) The Fiscal Division retains a limited quantity of emergency credit cards intended for use during critical incidents in which a member may be assigned to a remote location where it is not practical to comply with standard procurement procedures.
- (2) The Fiscal Division Commander shall approve the issuance of the cards when personnel are assigned to the critical incident, if necessary.

- (3) The cards will be issued to the commander, or a designee, responsible for oversight of personnel assigned to the critical incident. The commander will ensure all members provided a card will comply with all provisions of this policy pertaining to credit card usage including retention and submission of detailed receipts.
  - (4) The Fiscal Division Commander may establish temporary guidelines for the use and handling of the credit cards, as necessary, to accommodate unforeseen circumstances related to the critical incident.
  - (5) The responsible commander will ensure that all cards and receipts are submitted to the Fiscal Division within three business days after the conclusion of the assignment.
  - (6) The Fiscal Division Commander may request that accumulated receipts be submitted intermittently when the duration of the assignment is expected to last an undetermined time.
6. Any member making a purchase with a department issued credit card (i.e. Executive Credit Card, Purchasing Card, General Purpose Credit Card, Emergency Credit Card) will:
  - a. Obtain a receipt at the time of purchase including any detailed billing for the credit card receipt.
  - b. Submit the original receipt to the Fiscal Division during the first business day after return to regular duty.
  - c. The General Purpose (Fuel) Credit Card will be returned at the same time as the receipt with the fueled vehicle number indicated on the receipt.
  - d. A recap of the expenditure is required for all purchases made with the Executive Credit Card and Purchasing Card. A recap is not required for the General Purpose Credit when the card is used for fuel purchases only.

The recap will contain:

    - (1) Purpose for the expenditure.
    - (2) The date and time of the expenditure if that information is not printed on the receipt.
    - (3) The amount of the purchase and who attended if the expenditure included a meal or items for a meeting.
7. The Accounting Section will review all credit card purchases, along with the recap, for compliance with guidelines set forth in this policy. Any outlying or questionable expenditure will be brought to the attention of the Fiscal Division Commander.
  - a. The purchasing member may be asked to provide additional written justification for expenditure to be forwarded through the member's chain of command for review and consideration.

- b. This review will include a recommendation from the member's chain of command whether the member should reimburse the Police Department for expenditure.
- 8. Travel expenses incurred using the Executive or Purchasing Cards must comply with guidelines outlined in Annex E, Travel Expenses, of this policy.
- 9. Credit cards used for reasons other than those enumerated above must be approved by the Fiscal Division Commander prior to issuance of a credit card.
- 10. Documentation of the approval will be attached to the credit card receipt, along with detailed billing, for inclusion in Accounting Section records. The credit card and receipts must be returned, in person, to the Financial Services Unit within one business day of use, unless in travel status.
- 11. If a credit card is lost or stolen:
  - a. The Financial Services Unit - Accounting Section must be notified immediately at 1-816-234-5356.
  - b. The member responsible for the credit card will document the circumstances on an Interdepartment Communication, Form 191 P.D., or Memorandum and submit it through their chain of command to the Fiscal Division to be placed on file within the Accounting and Payroll Section.
- \*12. The Fiscal Division will submit a report monthly to the Board of Police Commissioners detailing all credit card charges made using Executive Credit Cards and Purchasing Cards appearing on the preceding month's billing statements for said cards. This report will include any anomalies noted when credit card charge receipts, along with detailed billings, have been submitted for processing by the Accounting and Payroll Section, but have yet to appear as part of the most current billing statement.

**MONETARY AND PROPERTY CONTRIBUTIONS / DONATIONS**

\* Department members may be approached by citizens, businesses, or civic groups that want to make a donation to the department. The donation may be monetary in nature or in the form of actual physical property or as services rendered.

- A. Any donation that has monetary value must be approved for acceptance prior to taking receipt of the donation. The fair market value of the donated item will determine the appropriate approval level. The following may approve the acceptance of monetary or property contributions for the department:
1. \$ 25,000.00 Financial Services Unit Commander
  2. \$ 75,000.00 Fiscal Division Commander
  3. \$100,000.00 Executive Services Bureau Commander
  4. \$125,000.00 Chief of Police
  5. Over \$125,000.00 Board of Police Commissioners
- B. Prior to accepting any contribution:
1. The requesting member must submit documentation in the form of an Interdepartment Communication, Form 191 P.D., Memorandum or an E-mail through the chain of command to the Fiscal Division Commander for review and approval.
  2. The documentation will denote the item or service to be donated, the fair market value of the item or service, any specific department element that the donated item is intended for, and the name of the donor, restrictions, limitation and/or other restrictions.
  3. The Fiscal Division Commander will ensure the appropriate approval is obtained.
    - a. If the item is approved for acceptance:
      - (1) The supporting documentation will be forwarded to the Financial Services Unit – Accounting Section for retention and filing.
      - (2) A copy of the supporting documentation will be sent to the originating member/element authorizing acceptance of the donation.
    - b. If the item is not approved for acceptance, the supporting documentation will be forwarded through the chain of command to the originating member/element.

**CASH EXPENDITURES****A. Unit Petty Cash Funds**

- \*1. Petty cash is limited to the purchase of small items not exceeding \$50.00 in value (unless approved in advance by the Financial Services Unit Commander). Petty cash funds do not include other “cash” funds such as change funds, emergency funds, and investigative funds.
- \*2. The use of petty cash funds is restricted to a limited number of preapproved elements requiring the ability to regularly make small purchases during non-business hours for the Accounting Section. These elements are:
  - a. Chief’s Office
  - b. Crime Laboratory
  - c. Helicopter Unit
  - d. Fleet Operations Unit
  - e. Private Officers Licensing Unit
  - f. Accounting and Payroll Section
  - g. Communications Support Section
  - h. Mounted Patrol Section
- \*3. A department element seeking establishment of a petty cash fund will forward a written request through the chain of command to the Fiscal Division for input prior to final review and approval by the Chief’s Office.
4. Petty cash funds should be used to purchase items that are normally stocked by the Supply Section, Communications Support Unit, or Building Operations Unit, but are temporarily out of stock.
5. Petty cash funds are not intended to circumvent the Department’s centralized procurement system. If an item is not approved through normal channels, or would not be approved for regular procurement, then petty cash funds will not be approved for such purposes. Examples of non-reimbursable expenditures include but are not limited to:
  - a. Alcoholic beverages
  - b. Decorations
  - c. Flowers
  - d. Food
  - e. Gifts
  - f. Greeting Cards
  - g. Memberships
  - h. Organizational fees
  - i. Registrations

\*j. Subscriptions

6. Reimbursement requests for authorized petty cash funds must be submitted periodically through the chain of command to the Financial Services Unit for reconciliation in accordance with accounting procedures promulgated by the Fiscal Division.

B. Department Petty Cash Funds (Located at the Accounting Section)

Elements that do not have a department sanctioned petty cash fund, or those elements with an emergency request, may seek the necessary funds from the Accounting Section. Such requests for petty cash funds will be documented in an Interdepartment Communication, Form 191 P.D., Memorandum or an E-mail message. These requests must comply with the general guidelines listed above for unit petty cash expenditures. A Request for Funds, Form 271A P.D., which is available from the Accounting Section and Payroll Section, may be required. Funds will be available with approval of the Financial Services Unit Commander.

C. Discretionary Funds

1. Requests for expenditure of an element's discretionary funds should be documented in an Interdepartment Communication, Form 191 P.D., Memorandum or email message and must be approved for processing by the appropriate division commander. The approved documentation will then be forwarded directly to the Financial Services Unit for final approval to purchase.
2. There will be no confirmation purchases (a purchase made without the issuance of an approved purchase order) without prior approval by the Financial Services Unit Commander. Acquisition of items will remain centralized in the Financial Services Unit, and purchases will be made only upon receipt of approved documentation from the appropriate division commander.
3. The Financial Services Unit will continue to determine the appropriate brand and model of items to be purchased. When necessary, sole source justification will be requested from the element seeking to make a purchase.
4. The Financial Services Unit will determine where, and at what final price, the items will be purchased.
5. Examples of Allowable Acquisitions
  - a. Office furniture and furnishings, e.g., chairs, desks, file cabinets, window blinds.
  - b. Office equipment and/or accessories
  - \* c. Subscriptions, to magazines, journals, etc. Membership to or periodic meeting expenses for trade or professional associations and community organizations.
  - d. Seminar and training expenses.

6. Examples of Disallowed Expenditures

- a. Items that result in new recurring costs to the Department, e.g., bottled water service, cellular telephone service; telephone landlines and equipment, including facsimile machines, requiring additional telephone service, pagers requiring the purchasing of airtime, and copier services.
- b. Uniform items, such as trousers, shirts, coats, leather gear, or any item that deviates from the currently approved standard uniform issue.
- c. Items requiring maintenance contracts, unless it is a replacement for existing equipment under the department's current contract, e.g., facsimile machines, and microfilm reader/printers.
- d. Weapons and ammunition.
- e. Any leased, rented, or purchased item which would place the Department in violation of existing contracts with vendors, e.g., cellular telephone equipment and service, copier services, uniform apparel, landline telephone service, window cleaning services, police vehicle tows, various types of paper supplies, etc.

**FOOD EXPENDITURES**

- A. Requests for reimbursement of food expenditures, e.g., refreshments, luncheons, etc., will not be approved for meetings when only members of the department are in attendance, unless approved by the Chief of Police.
- B. Food expenditures may be approved for meetings or luncheons with persons outside the department.
  - 1. All requests will be documented on an Interdepartment Communication, Form 191 P.D., a Memorandum, or an email message and forwarded through the chain of command for approval by the Fiscal Division Commander.
  - 2. The documentation should include estimated costs, purpose of the meeting/luncheon, and who will be attending.
  - 3. Receipts from authorized food expenditures will be submitted to the Fiscal Division for reimbursement. The Fiscal Division will attach the receipts to the approved documentation for processing and filing.
  - 4. Costs incurred without prior approval, as outlined above, may be deemed unallowable and at the expense of the member.
- C. Due to time constraints, the Fiscal Division Commander may provide approval verbally or through email messaging in order to allow the member to attend the meeting/luncheon.
  - 1. An Interdepartment Communication, Form 191 P.D., or Memorandum, will be completed and forwarded through the chain of command to the Fiscal Division.
  - 2. The date, time, and name of the person granting approval will be documented on the Interdepartment Communication, Form 191 P.D., or Memorandum, along with the purpose of the meeting/luncheon and who attended.
  - 3. The receipt(s) will be attached to the Interdepartment Communication, Form 191 P.D., or Memorandum and submitted through the member's chain of command.

**\* TRAVEL EXPENSES**

- A. For the purposes of this directive; travel is defined as the progression of an employee from an authorized point of departure to one or more temporary duty locations and the return from the temporary duty location(s) for the dates approved on the request for travel advance.
- B. Members shall be cost conscious when using travel funds.
- C. If at all possible, a Request for Travel Advance, Form 146A P.D., shall be submitted through the chain of command for approval at least thirty calendar days prior to departure.
- D. Within ten working days of return, a Travel Expense Recap, Form 146B P.D., shall be submitted through the member's chain of command to the Fiscal Division for reconciliation. For each expense listed on the Travel Expense Recap, Form 146B P.D., the member will attach the necessary itemized receipts.
  - 1. The Travel Expense Recap, Form 146B P.D., will be forwarded directly to the Fiscal Division for reconciliation. The reconciliation will be completed and reimbursement provided, if any, in a timely manner as workload allows.
  - 2. For members attending a Department-approved school, the Travel Expense Recap, Form 146B P.D., shall be submitted to the Fiscal Division for reconciliation within twenty working days of return.
- E. The Financial Services Unit - Travel Coordinator shall be contacted for assistance with any problems or questions which may arise regarding proper completion of the Request for Travel Advance, Form 146A P.D., and Travel Expense Recap, Form 146B P.D.
- F. Transportation

Members shall ensure dates and times for arrivals and departures are included on the Request for Travel Advance, Form 146A P.D., and Travel Expense Recap, Form 146B P.D.

  - 1. Airplane
    - a. The cost of a ticket will be paid.
    - b. The Financial Services Unit - Travel Coordinator will purchase the tickets and forward a copy of the itinerary via email to the member.
    - c. When the ticket is obtained by the member, due to emergency or unusual circumstances, the rate will be verified by the Financial Services Unit - Travel Coordinator.
    - d. Upon return, a receipt must be provided for the tickets purchased by the member.

2. Train
  - a. If train travel (instead of air) is by personal choice; the cost of the ticket will not exceed the cost of an air fare fee to the same travel destination.
  - b. Leave will be taken for the excess travel time. Lodging and food expenses incurred during the excess travel time are not reimbursable.
  - c. When the ticket is obtained by the member, due to emergency or unusual circumstances, the rate will be verified by the Financial Services Unit - Travel Coordinator.
  - d. Upon return, a receipt must be provided for the tickets purchased by the member.
3. Private Vehicle
  - a. Reimbursement shall be at the IRS standard allowance based on actual mileage, with the total not to exceed air fare cost.
  - b. Authorization for Private Vehicle Use, Form 318 P.D., must be approved and received by the Financial Services Unit - Travel Coordinator before departure.
  - c. If the use of a private vehicle is by personal choice; leave will be taken for the excess travel time. Lodging and food expenses incurred during the excess travel time are not reimbursable.
4. Police Vehicle and Credit Card
  - a. When using an authorized police vehicle, the member will obtain a department credit card from the Financial Services Unit – Travel Coordinator one business day prior to their departure. The credit card and original receipts must be returned, in person, to the Financial Services Unit within one business day of return.
  - b. Receipts with the vehicle number indicated on each, for all gasoline, oil, etc., must be returned the same day as the credit card.
  - c. Members issued a department credit card will comply with provisions enumerated in Annex A of this policy pertaining to the use of said credit cards.
  - d. If cash is used to purchase gasoline, a receipt must be provided in order to obtain reimbursement.

G. Lodging

1. When the need for lodging is known before departure, the Financial Services Unit - Travel Coordinator will make hotel reservations and pay the advance room deposit, if necessary.
2. Members making a hotel reservation, in lieu of the Financial Services Unit - Travel Coordinator, must endeavor to find a reasonably priced hotel consistent with the prescribed government lodging rate for that area, unless there is a designated host hotel for a conference.

3. If the member is making the hotel reservation then the member must endeavor to get the hotel to waive sales tax employing the department's tax exempt status.
4. Advance travel funds paid to a member will include anticipated lodging expenses.
5. Itemized receipts must be returned for all lodging expenses; receipts showing only the amount paid are not sufficient.

#### H. Tuition/Registration Fees

1. When travel involves payment of tuition and/or registration fees, the Request for Travel Advance, Form 146A P.D., shall be accompanied by applicable registration forms, brochures, etc., which have been filled out by the member.
2. Tuition and/or registration fees will be paid in advance directly to the host organization/agency by the Financial Services Unit.
3. In short-notice situations when advance payment is not made, the member shall obtain and submit all receipts for registration or tuition.

#### I. Food and Incidentals

1. A meal and incidental allowance (per diem) will not be paid for travel status of less than a full twenty-four hour day. For travel less than a full twenty-four hour day in conjunction with other full twenty-four hour days, the allowance will be prorated into six hour quarters as follows:
  - a. Midnight to 6:00 a.m.
  - b. 6:00 a.m. to noon.
  - c. Noon to 6:00 p.m.
  - d. 6:00 p.m. to midnight.
2. The amount of the meal and incidental allowance is based on current governmental published standard rates and will change when these rates change.
3. A member may claim less than the allowable per diem. A member will not be able to claim any amounts in excess of the allowable per diem.
4. Receipts are not required unless travel costs are being paid by outside source (e.g. grants) dictating detailed receipts be submitted for said travel.
5. When meals are provided, the food and incidental allowance will be adjusted accordingly. The allowance will be adjusted by  $\frac{1}{4}$  day for breakfast,  $\frac{1}{4}$  day for lunch and  $\frac{1}{2}$  day for dinner.
6. Incidentals are considered part of the per diem rate and include tips to wait and hotel staff.
7. Tips for complimentary services such as baggage handlers and free hotel shuttle service are not reimbursable.
8. Alcoholic beverages are not reimbursable expenses.

J. Miscellaneous

1. Miscellaneous expenses are those necessary to conduct official business while in travel status, which are not included in the categories of transportation, lodging, tuition/registration, or M&IE (Meals & Incidental Expenses). Members are cautioned against viewing this category as an unlimited expense account.
2. Members must keep a record of miscellaneous expenses, noting each item and the amount expended. Receipts are required for reimbursement.
  - a. Taxi/Bus/Train/Shuttles Fares - Usual fare for transportation, including tip (not to exceed 20% of the reimbursable fare).
  - b. Private Vehicle - Reimbursement for trip from home to travel terminal and/or back shall be reimbursed at the IRS standard allowance for actual mileage when the member is in the vehicle. No reimbursement will be made for return trips of the private vehicle when the member is not in the vehicle. Authorization for Private Vehicle Use, Form 318 P.D., need not be submitted for travel to/from terminal, and no receipt is required for such private vehicle expense. Reasonable terminal parking for member's own private vehicle will be reimbursed when it is more cost efficient to pay parking expense rather than commercial ground transport expense to/from the travel terminal.
  - c. Bridge and road tolls.
  - d. Airline baggage fees for the same quantity of bags checked on the outbound and return flights. Exceptions must be approved by the Fiscal Division Commander.
  - e. Laundry (when in excess of 5 days).
  - f. Rental vehicle, with advance approval.
  - g. Class fees.
  - h. Educational expenses
  - i. Internet usage.
  - j. Fitness Centers
  - k. Telephone - For official business calls to the Kansas City area, members may use the department toll-free number. Exception: Members who are travelling without a department cell phone will also be allowed to use the department's toll free number for personal calls (10 minutes/day) or school attendees (40 minutes/week). The department's toll free number is 1-800-735-5273.
3. Receipts except as noted are required; if a receipt is not obtained, the expense will not be reimbursed.
4. Expenses for entertainment, souvenirs, mementos, gifts, personal hygiene items, tobacco, alcohol and non-essential items shall not be reimbursed.

K. Long-Term Travel

1. Long-term travel shall be any travel in excess of four weeks.
2. Reimbursement shall follow the provisions of this policy with the exception that during long-term travel, a member may receive up to \$40 per week as an additional allowance. This allowance is to cover general living expenses not otherwise provided in this policy including a limited allowance for meals under circumstances when the member is provided all meals as a part of the event attended and desires to eat some meals away from the event.
3. Receipts must be provided to receive reimbursement.
4. This allowance shall not be used for entertainment.

L. FBI National Academy

The Academy is a ten-week program. Attendance requires expenses in addition to those included in this policy; therefore, attendees will be reimbursed for the following:

1. M&IE (Meals & Incidental Expenses) - Increase in allowance of two days (Saturday and Sunday) and one-half day per week based on current governmental standard per diem rates for the geographical area (Quantico, VA., Prince William County). Receipts are not required.
2. Uniforms – Up to four complete uniforms, including exercise wear, in accordance with the up-to-date list provided by the FBI National Academy on file with Financial Services Unit - Travel Coordinator. Receipts are required. Members purchasing clothing apparel deemed as optional may not be reimbursed for said purchase.
3. Uniform/Athletic Shoes - Up to a maximum of \$150 for the purchase of one pair black uniform style shoes and athletic shoes. Receipts are required. Members attending the winter session will be reimbursed for two pairs of athletic shoes, if necessary.
4. Miscellaneous items - Members will not be reimbursed for items that may be useful while at the FBI National Academy for which it is reasonable to expect the member to already possess or own said items (e.g. swim wear, combination lock, alarm clock, laundry bag).
5. Shipping Charges - Actual expense for shipping books, papers, and related materials required for Academy studies at end of training will be reimbursed. A receipt is required.

M. Travel Outside the United States

1. Certain travel outside the United States requires flexibility in dealing with issues unique and specific to that travel destination. The Fiscal Division Commander, in conjunction with the Financial Services Unit – Travel Coordinator, will promulgate rules on a case-by-case basis governing the type and amount expenses to be reimbursed by the department.
2. Members will be responsible for all costs associated with acquiring a passport for travel outside the United States.

3. The traveling member will confer with the Financial Services Unit – Travel Coordinator before the approved travel dates to thoroughly discuss any reimbursement limitations related to the approved travel.
  4. Members in travel status shall attempt to contact the Fiscal Division, specifically the Financial Services Unit – Travel Coordinator or the Fiscal Division Commander, for prior approval before incurring significant costs related to an unexpected expenditure (e.g. airline ticket change fee). Absent prior approval, the expenditure may be deemed an unallowable expense that will not be reimbursed.
  5. The traveling member may be asked to confer with staff from the Financial Services Unit – Travel Coordinator prior to submitting the travel recap.
  6. The Fiscal Division Commander will be responsible for final determination concerning whether an expense is allowable or reimbursable.
- N. Reimbursement or Per Diem from Outside Sources other than Assessment Centers.
1. Members in travel status that receive any type of stipend or reimbursement from an outside source must complete a Request for Travel Advance Form 146A P.D. and Travel Expense Recap Form 146B P.D., and comply with all provisions within this policy pertaining to travel.
  2. When reimbursement or per diem funds are available from an outside source, the member shall apply for these funds. A copy of any reimbursement request filed with an outside agency must accompany the Travel Expense Recap, Form 146B P.D.
  3. Checks received from an outside agency must be endorsed over to the Board of Police Commissioners.
  4. Members will abide by the reimbursing agency's regulations when applying for outside reimbursements, but members will conform to department guidelines when submitting the Travel Expense Recap, Form 146B P.D.
  5. Members will receive travel allowances based upon this policy and not the policy of the outside agency.
- O. Travel for Outside Agency Assessment Centers
1. Members approved to travel as an assessor for an outside agency's promotion process will not be required to submit a Request for Travel Advance, Form 146A P.D. if the outside agency is handling or direct billing all travel arrangements including reimbursement of the traveling member's costs such as transportation, hotel, meals and incidentals.
  2. Members will coordinate travel as an assessor with the Human Resources Division, including issues related to transportation, hotel, meals and incidentals when the outside agency handles or direct bills these costs.
  3. Members receiving a per diem directly from the outside agency for meals and incidentals will not forward those funds to the department if the outside agency is handling or direct billing all costs associated with the travel

4. Members using a department vehicle for transportation purposes will not be required to submit a Request for Travel Advance, Form 146A P.D., unless other department funds, excluding a fuel credit card, are required to complete the travel.
  5. Members using a department vehicle for transportation purposes will seek mileage reimbursement from the outside agency, if available, based on the IRS Standard Allowance based on actual mileage provided by the Fiscal Division - Travel Coordinator prior to travel.
  6. Reimbursement checks received from an outside agency for mileage must be endorsed over to the Board of Police Commissioners and submitted to the Fiscal Division - Travel Coordinator within one business day after returning from travel status. If the reimbursement occurs after completion of travel the member will forward the check within one business day of receipt of the check.
  7. If a member must submit a Request for Travel Advance, Form 146A P.D. to advance department funds in order to complete the travel then all provisions within this policy pertaining to travel will apply including those specific to reimbursement or per diem from outside sources.
  8. If a member must submit a Travel Expense Recap, Form 146B P.D., to seek reimbursement from department funds for costs not covered by the outside agency then all provisions within this policy pertaining to travel may apply including those specific to reimbursement or per diem from outside sources.
- P. Travel for Outside Training with Costs Paid by Providing Agency
1. Members approved to travel for training by an outside agency will not be required to submit a Request for Travel Advance, Form 146A P.D. if the providing agency is direct billing all travel arrangements such as class fees, lodging, meals and incidentals.
  2. Members using a department vehicle for transportation purposes will not be required to submit a Request for Travel Advance, Form 146A P.D., unless other department funds, excluding a fuel credit card, are required to complete the travel
  3. If a member must submit a Travel Advance, Form 146A P.D. to advance department funds in order to complete travel related to the training then all provisions within this policy pertaining to travel will apply.
  4. If a member must submit a Travel Expense Recap, Form 146B P.D., to seek reimbursement from department funds for costs not covered by the providing agency then all provisions within this policy pertaining to travel may apply.
  5. Members in travel status that receive any type of stipend or reimbursement from the providing agency must complete a Request for Travel Advance Form 146A P.D. and Travel Expense Recap Form 146B P.D., and comply will all provisions within this policy pertaining to travel.
- Q. The Chief of Police may approve exceptions and adjustments to this policy when deemed appropriate.

**GRANT PROPOSALS AND APPLICABLE PROCEDURES**

The Department promotes the use of federal, state, and private grant funds. Each Department member is encouraged to be alert to the availability of new grant funds and to formulate innovative ideas for possible grant proposals. Any member who originates or renews a grant proposal will ensure all requests for grant funds are handled in a uniform manner and adhere to the following guidelines:

**A. Pre-Award Grant Responsibilities**

1. Contact the Research and Development Division - Grants Officer for information concerning the availability of grant opportunities.
2. The appropriate Bureau Commander, or designee, will present a proposal overview of any new grant to the Chief of Police for approval to proceed with the development of the grant.
- \*3. The commander of the department element applying for the grant will appoint a Project Manager in anticipation of the grant receiving approval.
4. Review the appropriate grant application packet in its entirety and complete a Grant Funding Application Approval Checklist, Form 66 P.D., outlining the grant proposal and grant guidelines/restrictions.
5. Forward the original through the member's chain of command for Bureau approval. A completed copy of the Grant Funding Application Approval Checklist, Form 66 P.D., should also be forwarded to the Accounting and Payroll Section-Grants Administrator so that the Administrator is kept apprised of all potential grant submissions.
- \*6. Accounting and Payroll Section personnel shall send the completed grant packet to the Office of General Counsel for review prior to submitting the packet to the Chief of Police for signature.
7. A grant will not be pursued past this point without approval of the Chief of Police.

**B. Grant Completion Responsibilities**

1. It is the responsibility of the requesting element to complete the grant proposal. Assistance may be obtained from the Accounting and Payroll Section-Grants Administrator and the Research and Development Division.
2. Many grants or awards require a departmental or local match of funds, including the continuation of a grant-funded position or program through department funding after the initial grant funds have been expended. If the grant being applied for requires any form of departmental or local match of funds, the Budget Preparation and Control Section must be contacted immediately to determine the availability of funding.

- \*3 The grant package will be forwarded to the Accounting and Payroll Section - Grant Administrator for dissemination.
  - a. The original grant package containing the appropriate approving signature will be forwarded to the Grantor
  - b. One copy will be retained by the Grant Administrator
  - c. One copy will be forwarded to the Project Manager

\*C. Grant Location and Preparation Assistance

- 1. The Research and Development Division will assist by:
  - a. Seeking up-to-date information on the availability of grant funds and disseminating funding information and deadline dates to the department element(s) most affected by such grants.
  - b. Providing technical assistance in the preparation of grant proposals if requested by the originator.
- 2. The Accounting and Payroll Section – Grants Administrator will:
  - a. Provide technical assistance in the preparation of grant proposals if requested by the originator.
  - b. Maintain a repository for all grant project files and information concerning funding requests.
  - c. Assist the Project Manager in the implementation of funded proposals.
  - d. Perform all tasks relating to financial administration and reporting for the grant.

D. Post-Award Grant Responsibilities

With the assistance of the Grants Administrator and other Department elements involved in the grant, the Project Manager will:

- 1. Ensure implementation of the project within 90 days from the date awarded.
- 2. Submit narrative progress reports to the Accounting and Payroll Section-Grants Administrator as requested.
- 3. Provide copies of all correspondence made to the grantor (or other operational personnel) to the Accounting and Payroll Section-Grants Administrator as requested.
- 4. Evaluate the progress of the program and prepare written reports concerning the project status when requested and applicable.
- 5. Consult with the Grants Administrator prior to disposing of, removing, transferring, or returning any equipment, etc., purchased with grant funds, without regard to the age or functional status of said equipment, etc.
- 6. Consult with the Grants Administrator to pursue the reprogramming of grant or award funds within an existing grant or award budget.

**SURPLUS EQUIPMENT**

- A. Requests for Department of Defense (D.O.D.) surplus property must be made via an Interdepartment Communication, Form 191 P.D., a Memorandum, or an email message and forwarded through the chain of command to the Fiscal Division.
- B. The Financial Services Unit Commander or the Supply Section Sergeant will be responsible for completing any applications for D.O.D. surplus property. All applications will be forwarded to the Chief of Police for approval.
- C. Only the Financial Services Unit Commander or the Supply Section Sergeant are authorized to screen and accept Department of Defense property.
- D. Once the property has been procured, an inventory control number will be assigned to those items that meet police department requirements for addition to the fixed asset inventory, prior to issuance to the requesting element. All D.O.D. surplus property must be accounted for, as it is subject to random inspection by the applicable issuing agency (e.g. Missouri Department of Public Safety, Office of National Drug Control Policy).
  - 1. A master inventory list containing D.O.D. surplus items will be kept by the Supply Section Sergeant.
  - \*2. Equipment issued to individual elements will be inventoried by the Accounting and Payroll Section-Fixed Assets Coordinator.
- \*E. D.O.D. surplus property must be put to use according to guidelines set forth by the D.O.D. The Kansas City, Missouri Police Department can be held liable and may be suspended from future participation in this program if property is mismanaged.
- F. Applications for D.O.D. surplus property to be obtained through the Missouri Department of Public Safety must be submitted to that agency for approval prior to forwarding to the Regional Logistical Support Office of the Office of the Department of Defense Coordinator.
- G. The process for acquisition of surplus property through the Office of National Drug Control Policy or other federal agencies will be established on a case-by-case basis by that agency.
- H. The Kansas City, Missouri Police Department must ensure the below listed requirements are met before any property is received.
  - 1. The property must be used for the specific purpose (e.g. counter-narcotics efforts, homeland security) as identified by the applicable issuing agency. It will not be acquired for any other use or purpose, to be resold or other distribution or for permanent use outside the state without prior written approval of the issuing agency.
  - 2. The property will not be sold, repaired, traded, leased, lent, bailed, cannibalized, encumbered, or otherwise disposed of without the approval of the Financial Services Unit Commander.

## FEES AND SERVICE CHARGES

State statutes, city ordinances, and the Board of Police Commissioners have authorized the collection of fees for certain services that the Kansas City, Missouri Police Department provides. The following procedures have been established for setting, reviewing, and collecting fee-based services to ensure that the fees recover an appropriate level of costs.

### A. General Information

1. The Missouri Sunshine Law restricts fees that public governmental bodies may charge for certain services. The law limits the fee amount to the “actual” cost. Actual cost means the real cost of document search and duplication.
2. The Missouri Constitution prohibits certain fee assessments and increases without voter approval, as said increases may be considered a tax. When considering fees, it is important to ensure that the fees charged, as well as any increases in those fees, are made in such a way as to avoid being characterized as a tax.
- \*3. Fees must also be in accordance with the Revised Statutes of Missouri and the Code of General Ordinances of Kansas City, Missouri.
- \*4. For a complete list of fees refer to the department fee structure approved annually by the Board of Police Commissioners.

### B. Procedure

1. Those elements that currently provide a service, whether a fee is charged or not, will be responsible for continuously reviewing the services provided to determine if any changes in fee collection are necessary.
2. When determining how fees will be calculated, or whether fees should be established for existing services for which no fee is charged, elements should consider the following:
  - a. Cost of providing the service
  - b. Value of the service
  - c. Market conditions subject to the limitations of the Revised Statutes of Missouri and the Missouri Constitution
- \*3. When determining fees elements will ensure that there is only one set of standards. Individuals and organizations will not be charged different sets of fees for the same service.
- \*4. The fees assessed by the Regional Training Academy are dictated by market conditions. Many of the fee-based services provided by the Academy are to other local, state and federal law enforcement partners that provide incalculable resources to the department on a daily basis. As such, a separate fee schedule which will be approved by the Financial Services Division as a part of the annual fee review process will be used for these law enforcement partners.

5. Each element is responsible for determining what items comprise the cost for providing the service. Once items are determined, contact the Financial Services Unit - Fee Coordinator for costing assistance.
6. Elements that charge a fee will review fee(s) on an annual basis and document said review.
  - a. Each element will submit a written report documenting this review through the chain of command to their respective Bureau Commander by December 1<sup>st</sup> of each year. The report will contain:
    - (1) Service provided
    - (2) Fee amount
    - (3) Whether the fee amount should remain the same or be changed.
    - (4) Supporting documentation (e.g., cost information, justifying the fee amount).
  - b. Bureau Commanders will forward all reports on fees to the Financial Services Unit by January 1<sup>st</sup> of each year.
  - \*c. The Financial Services Unit - Fee Coordinator will evaluate submitted reports to ensure accuracy prior to submitting the proposed fee schedule to Executive Committee for review and then approval by the Chief of Police.
  - d. The Financial Services Unit - Fee Coordinator will then submit the proposed fee schedule to the Board of Police Commissioners for review and approval in a timely manner to ensure implementation of new and revised fees by May 1<sup>st</sup> of each year.
7. Elements considering implementing a fee for a new or existing service, excluding enterprise fees assessed by the Regional Training Academy, must complete the following:
  - a. Submit a written report documenting justification for the new service. The report will contain the same information as outlined in Section B, subsection 5a, 1, 2, and 4 of this annex.
  - b. Solicit an opinion from the Office of the General Counsel whether a proposed fee is allowable under applicable statutes or ordinances.
  - c. Once elements have received approval from the Office of the General Counsel to charge a fee, they will follow the procedure outlined above in Section B, subsection 5.
  - d. Elements will not charge a fee for a new service without prior approval by the Board of Police Commissioners.

**EMPLOYEE FUNDS – DEPARTMENT REQUIREMENTS**

The purpose of this Annex is to define organizational responsibilities for the administration of formal and informal employee funds, generally known as "coffee funds." These funds will be administered as outlined in this Annex.

**A. General Information**

1. Prior to the establishment of any fund, a written request must be submitted through the requesting elements chain of command and approved by the Chief of Police.
2. The fund will not be combined with any other department fund provided to the element. Supplemental money provided by the department for the fund will be reported as a separate receipt.
3. Any change in the administration of the fund or any unusual event occurring after initiation of the status report shall be reported in writing to the Bureau Commander as soon as possible.
4. Ownership of all items of equipment purchased (coffee maker, microwaves, etc.) shall be assigned to Kansas City, Missouri Police Department. Each item is to be included in the respective element's inventory in accordance with the written directive on property inventory and control procedure (if applicable).
5. The department's tax-exempt status does not apply to employee funds and therefore, will not be used in conjunction with these funds.
- \*6. The Accounting and Payroll Section will conduct periodic cash counts of these funds.

**B. Procedure**

1. The person in charge of each fund will establish and maintain a record keeping system, which will contain at a minimum, the following information:
  - a. The source and amount of all income.
  - \*b. All expenses including the amount, the payee, and the identification of the department member authorizing the transaction.
2. The person in charge of the fund will submit a status report to their Bureau Commander by January 15<sup>th</sup> of each year. The status report will contain the following information:
  - a. The name of the person in charge of the fund and any other person(s) authorized to expend funds.
  - b. A bank account will not be established in the name of the Board of Police Commissioners or Police Department for these funds.
  - c. The current balance on hand in cash (and in bank accounts, if applicable).
  - d. Security procedures for cash on hand and fund records.
  - e. All authorized fund expenses.

**EQUIPMENT EVALUATION**

- A. Requests or suggestions to procure equipment not previously used or to modify existing equipment shall be forwarded through the chain of command to the Executive Services Bureau Commander. The request or suggestion should contain complete information on the proposed action and the need to be fulfilled.
- B. The Executive Services Bureau Commander shall review the request and determine if a comprehensive study is warranted. If so, the request shall usually be referred to the Financial Services Unit for evaluation but may be referred to another unit, division or bureau if deemed appropriate.
- C. The department element assigned to perform the evaluation shall:
  - 1. Complete an objective evaluation of the request or suggestion, considering all pertinent factors.
  - 2. Submit a recommendation, through the chain of command to the Chief of Police.
  - 3. Forward a copy of all reports to the Financial Services Unit for filing.
- D. Evaluation of equipment not previously used by the Kansas City Missouri Police Department shall provide consideration of such factors as:
  - 1. Adaptability of the equipment to the need and mission of the department.
  - 2. Cost analysis.
  - 3. Comparison of available equipment.
  - 4. Convenience and safety of the member.
- E. Evaluation by the Financial Services Unit may not apply when:
  - 1. The equipment is a tool, component part, or device necessary to, and used only by, a technician to accomplish his purpose and is of such nature that evaluation by other than technically trained personnel is not possible or feasible, e.g., computer-related item, radio repair, automotive maintenance, etc.
  - 2. There is no logical reason for such evaluation by the Financial Services Unit due to the very minor nature of the equipment or modification with respect to cost and scope of its effect.
    - a. Good judgment must be used to determine the applicability of these expectations to specific circumstances.
    - b. Any person taking action under provisions of these exceptions must be prepared to justify the decision.

**\* PAYMENT HANDLING PROCEDURES****A. General Guidelines**

1. Each patrol division will maintain \$100.00 in change per shift, for the purpose of making change for the sale of criminal history records checks and police reports. This money will be kept in a locked bag, which will be kept in a locked drawer maintained by the desk sergeant. Members should attempt to obtain exact change, when possible.
2. The Records Section maintains a change fund in the amount of \$700.00 for the sale of criminal history records checks and police reports.
3. Other elements will maintain a change fund necessary to complete business transactions for fee-related services provided by the element.
4. Payments for reports and criminal history records checks will be accepted in the form of cash, credit card, debit card, personal check, cashier's check, money order, business check, or voucher (a coupon issued by the Kansas City, Missouri Police Department used to purchase reports and Criminal History Record Checks). All business checks, personal checks, cashier's checks, and money orders must be made payable to "The Board of Police Commissioners." Personal starter checks and counter checks will not be accepted as payment.
5. All receipts for criminal records and reports will be kept at the front desk. The sale receipts from criminal records and reports must be kept separate from one another.
  - a. Each receipt is made of three copies: white, yellow, and pink.
    - (1) The white copy is the purchaser's copy.
    - (2) The yellow copy is for the Accounting Section.
    - (3) The pink copy is the patrol division's copy.
  - b. If a receipt is voided, the approving desk sergeant/supervisor will write void and sign across the front of the receipt and forward the white and yellow copies to the Accounting Section and retain the pink copy at the station.
6. Periodic cash counts will be conducted by the Accounting and Payroll Section at elements having financial instruments such as cash, credit card receipts, etc.

**B. Cash Duties**

1. Desk Clerk/Cashier's duties:
  - a. Sign each criminal record sold and stamp with the rubber stamp certifying it as an original Kansas City, Missouri Police Department document. This must be done by the member making the sale.
  - b. Receive payment and issue white receipt to the citizen.
  - c. Receipts that are collected from stock should be issued in numerical order.

- d. Place money and yellow receipt in an envelope and seal the envelope. This must be done after each sale.
  - e. Mark each individual envelope as to whether it is the sale of a report or a criminal record and place in the transport bag (a bank bag marked transmittal).
  - f. Give voided receipts to the desk sergeant to handle when they occur.
  - g. Give pink (division copy) receipts to the desk sergeant for filing.
2. Desk Sergeant's duties:
- a. Ensure cashiers are adequately trained on cash handling.
  - b. Approve or disapprove any voids at the time they occur.
  - c. Ensure all funds are secured when not in use.
  - d. Compare collected payments to the receipts and the log. Put the money and receipts (in numerical order) in a moneybag at the end of each watch. Each desk sergeant is responsible for checking each envelope to ensure the money is equal to the receipts.
  - e. Attempt to resolve any overages or shortages of money prior to the end of the shift. If the overages or shortages cannot be resolved, the desk sergeant will document the difference and an explanation in a memorandum.
  - f. The original memorandum will be forwarded through the chain of command to the Accounting Section.
  - g. A copy of the memorandum will be attached to the respective Watch's moneybag.
3. The Watch II desk sergeant duties:
- a. Open each Watch's moneybag and separate the money and receipts as to whether it is for reports or criminal records. The money and receipts from each Watch will then be combined into one transport bag.
  - b. Ensure that the previous 24 hours (72 hours on Monday) money and receipts are transported to the Accounting Section in the transport bag. The transport bag will be transported on a daily basis, Monday through Friday, with the exception of holidays. When a holiday falls on a weekday, the transport bag will be transported the following workday.
  - c. Any member transporting receipts in a locked bag will remain in the Accounting Section until the bag is unlocked and funds have been counted.
  - d. Ensure copies of any memorandums documenting overages or shortages are attached to the transport bag.
  - e. File pink receipts at the patrol division for five years.
  - f. File receipts received from the Accounting Section for five years.

4. Other Elements Transmittal of Funds
  - a. Records Section will complete a deposit every day for the Accounting Section. On holidays and weekends deposits will be held until the next business day for the Accounting Section.
  - b. All other elements will complete a deposit weekly or more often if necessary. Deposits should be received by the Accounting and Payroll Section prior to 1200 hours on normal business days.
  - c. An additional deposit is required on the last day of the month.
5. Accounting and Payroll Section duties:
  - a. Receive money and receipts collected for services and fees Monday through Friday.
  - b. Provide receipts to members transporting money and receipts.
  - c. Return funds to element if cash does not match receipt(s). Any discrepancies must be explained in a memorandum and forwarded through the chain of command to the Accounting and Payroll Section.

**FUND BALANCE USAGE POLICY**

## A. Order of Resource Use

1. The Board will classify its fund balances based on the nature of the particular net resources reported in a governmental fund and on the constraints placed on their use.
2. It is the policy of the Board to utilize the restricted fund balance for a specific purpose prior to unrestricted fund balance when more than one fund balance resource is required.
3. Unrestricted fund balance will be retained for necessary and unexpected expenditures.
4. The Board will expend committed amounts first followed by assigned funds before allocating unassigned net resources when more than one unrestricted resource is required.

## B. Authority to Commit Fund Balance

The Board is the highest level of authority and any committed amounts will be imposed by Board action. (For example, purchase commitments [encumbrances] outstanding at year end approved by the Board will be considered committed amounts.)

## C. Authority to Assign Fund Balance

1. The authority to assign fund balance for specific uses will be delegated to the Chief of Police, Deputy Chief of Executive Services Bureau, and/or the Major of the Fiscal Division. Unlike committed fund balance, the action taken to assign fund balance may be made after year end.
2. The Board will classify fund balance at year end for financial reporting purposes. Thus only current and not future net resources are classified.
  - a. Typically the subsequent year's budgeted expenditures are expected to be paid from the subsequent year's revenues and not the current reporting year's ending fund balance.
  - b. On occasion, the Board will "deficit" budget, or in other words, budget more expenditures than anticipated revenues and drawdown beginning fund balance for the subsequent year.
  - c. An appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.
3. Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process by the Major of the Fiscal Division and any modifications made thereto must be approved by the Board.