City of Coburg
Fiscal Policies & Accounting Procedures

Coburg, Oregon
April, 2019

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Fiscal Policies and Accounting Procedures Manual

LAST UPDATED APRIL, 2018

PURPOSE

The City of Coburg is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The broad purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial management of the City, to guide day to day and long range fiscal planning and decision making and achieve the following general financial goals:

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social wellbeing and physical conditions of the City.
2. Deliver cost effective and efficient services to citizens.
3. Provide and maintain essential public facilities, utilities and capital equipment.
4. Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
5. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
6. Adhere to the highest standards of financial management and reporting practices as set by the Governmental Accounting Standards Board and other professional standards.
7. Fully comply with finance related legal mandates, laws and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies will be reviewed and updated every year as part of the annual budget process and audit process as necessary.

Note: Several procedures that are described in this document are also described in other operating procedures as they relate to non-financial procedures.

ACCOUNTING AND FINANCIAL POLICIES

1. The City will comply with the following accounting and reporting standards:
    a. Generally Accepted Accounting Principles (GAAP) developed by Governmental Accounting Standards Board,
    b. Government Accounting Standards, issued by the Comptroller General of the United States, when applicable.
    c. Oregon Revised Statutes relating to Municipal finance and
    d. U. S. Office of Management and Budget (OMB) Circular 133, when applicable.
2. Monthly financial reports summarizing financial revenues and expenditures by fund will be presented to the City Administrator and City Council.
3. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with the applicable laws and regulations.
4. In accordance with State Law, a comprehensive financial audit including an audit of federal grants will be performed manually by an independent public accounting firm with the objective of expressing an opinion on the City's financial statements and assessing the accounting principles used and documenting the internal controls in place in a timely manner.
5. The City will prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unqualified opinion of its auditors.
6. All departments will provide notice off all significant events and financial and related matters to the Finance Director for the City's annual disclosures to the municipal markets as required by SEC Regulation 15-C-2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the City's bonds, adverse tax opinions or events affecting the tax exempt status of the bonds, the release, substitutions or sale of property securing repayment of bonds and other events having a significant impact on the City's finances and outstanding bonds. The Finance Director will notify all Nationally Recognized Municipal Securities Information Repositories of theses significant events.

REVENUE POLICIES

1. The City will strive for and maintain a diversified and stable revenue system to prevent undue or unbalanced reliance on any one source of funds. This revenue diversity will shelter the City from short-run fluctuations in any one revenue source.
2. Revenues received on a one-time basis, such as project funds, will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services or for budget balancing purposes.
3. User fees and charges will be established for services provided that benefit the public. User fees and charges will be set at a level sufficient to recover full cost of service when specified by Council direction. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
4. All fees, charges or assessments that are deferred for later payment will be evidenced by a promissory note or agreement. The City may charge periodic interest, processing fees and additional interest and penalties for delinquency and/or non-conformity as appropriate.
5. All potential grants shall be evaluated for matching requirements and on-going resource requirements prior to acceptance. Grants may be rejected to avoid commitments beyond available funding.
6. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The City estimates its revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.

OPERATING BUDGET

1. The City will prepare an annual budget with the participation of all Departments.
2. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and 2) the total of all resources of the district must equal the total of all expenditures and requirements for the district. If a fund is out of compliance, there will be no major changes until the fund is in compliance with Oregon Budget Laws.

3. The budget process will be coordinated so that major policy issues, Council goals, and department goals and objectives are identified and incorporated into the budget presented to Budget Committee and City Council.
4. The budget will be constrained to the total amount adopted by the City Council.
5. The City Council shall adopt the budget at the fund, departmental or program level as a total dollar amount for all appropriations except contingency, un-appropriated ending fund balance and reserves, which shall be stated separately.
6. A Salary Schedule shall be prepared annually and brought before the City Council for adoption with the budget, and any major change in mid-budget cycles shall also be authorized by the City Council in resolution form.
7. All supplemental appropriations for programs or additional personnel (appropriations requested after the original budget is approved) will be analyzed by the Finance Department and will only be approved after consideration of availability of revenues.
8. Oregon Budget Law provides a means to adjust the budget for emergency expenditures or unforeseen circumstances. All resolutions adjusting the budget will be prepared by the Finance Director for Council approval to ensure compliance with budget laws.
9. A mid-year review process will be conducted by the Finance Director in order to make any necessary adjustments to the adopted budget.
10. Monthly reports comparing actual to budgeted revenues and expenditure will be prepared by the Finance Director and distributed to the City Administrator and City Council.

EXPENDITURE CONTROLS

1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department Head will be responsible for adhering to their budget allocations. This includes working toward the goals and objectives incorporated into the budget and monitoring each department and or fund for compliance with spending limitations.
2. As part of the month end reconciliation, the Finance office will administer expenditure controls at the category level and program or Department and fund level. Additionally, the Finance office will monitor all department line item revenues and expenses. Revenues under budget, and/or expenditures in excess of adopted budget levels require principle recommendation of the Budget Officer or Finance office and the approval of the City Administrator, and/or City Council.
3. All purchases of goods and services must comply with the City's purchasing policies, guidelines and procedures and with State laws and regulations.
4. Before the City purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases or arrangements will be fully determined for current and future years and approved by the Finance Office and City Administrator.
5. All compensation planning will include analyses of total cost of compensation which includes analysis of salary increases, health benefits, PERS contributions, fringe benefits and other personnel costs. The City will only propose operating personnel costs which can be supported by on-going operating revenues.
6. The City will make every effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.

CAPITAL IMPROVEMENT PROGRAM

1. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating and maintenance costs and how the project will be funded.
2. An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of the projects will be used to allocate resources to ensure priority projects are completed effectively and efficiently.
3. Changes to the CIP such as addition of new projects, changes in scope and costs of a project or reprioritization of projects will require City Council approval.
4. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
5. The City will determine the least costly qualified funding method for its capital projects and will obtain grants, contributions and prioritize lower cost state or federal loans and services whenever possible.
6. The City will establish capital outlay to provide for funding of vehicles and equipment. The City will also establish major equipment repairs and replacement reserves as approved by the annual budget.
7. The City will also establish "pay as you go" funding for capital improvement expenditures considered recurring, operating or maintenance in nature. The City may also utilize the same funding for capital improvements when current revenues and adequate fund balances are available or when issuing debt would adversely affect the City's credit rating.
8. The City will consider the use of debt financing for capital projects under the following circumstances.
    a. When the projects useful life will exceed the terms of the financing
    b. When resources are deemed sufficient and reliable to service the long-term debt
    c. When market conditions present favorable interest rates for City financing
    d. When the issuance of debt will not adversely affect the City's credit rating and coverage ratios

FINANCIAL PLANNING

1. The City will prepare a long term financial plan to promote responsible planning for the use of resources. The long term financial plan will include projected revenues, expenditures and reserve balances for the next three to five years.
2. The City's financial plan should be strategic, reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.
3. Long term projections of revenues and expenditures will be realistic, conservative and based on best practices established by the Government Finance Officers Association.

CASH MANAGEMENT AND INVESTMENTS

1. The City Administrator or their designee shall invest all City funds according to four criteria, in order of their importance: (1) legality; (2) risk; (3) liquidity and (4) yield.
2. The City shall maintain and comply with a written Investment Policy that has been approved by the City Council after review and approval by the Oregon Short Term Fund Board at the Oregon Treasurer's Office.
3. The City will consolidate or pool cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund. For example, monies from the General Fund and Water fund are placed in an investment, interest earnings would be credited to each fund based on percentage of investment.
4. The City's investment securities will be protected through third party custodial safekeeping.
5. Quarterly investment reports summarizing investment holdings and compliance with the City's Investment Policy will be provided to City Council.

FOR FUTURE CONSIDERATION

- **DEBT MANAGEMENT POLICIES**
- **ECONOMIC DEVELOPMENT FUNDING POLICIES**
- **RESERVE POLICIES**
- **GENERAL FUND STABILIZATION POLICY**

ACCOUNTING PROCEDURES

PURCHASING

All purchases by the City of Coburg are subject to Ordinance A-91-C.

PROCUREMENT

1. All purchases up to $2,500 may be made without competitive bids or quotes.
2. All purchases between $2,500 and $10,000 need three written or oral competitive quotations. A lesser number of quotations may be acceptable if there are an insufficient number of competitive vendors. The City Administrator may authorize a purchase exceeding $2,500 up to $10,000.

CASH RECEIPTS

3. The Administrative Assistant opens the mail addressed to the City of Coburg, including all departments with the exception of the Police Department. All mail will be given a date stamp of the day it was received.
4. All receipts will be given to the Administrative Assistant or the Court Clerk for daily batching.
5. The Administrative Assistant or Court Clerk will enter all receipts into the accounting program, and verified for accuracy daily.
6. The Administrative Assistant will not enter receipts if he/she opened the mail in which they were received.
7. Batches will be created separately for cash, checks, or credit cards. A Batch list proof report will be printed and checked for accuracy.
8. The receipts batches and monies will be given to the Finance Department, or locked in the designated safe.
9. The Finance Department will review all batched receipts and initial.
10. Deposit slips will be created for all cash.
11. Check batches will be processed through the on-line check system.
12. A separate deposit slip or check processing file will be created for each batch.
13. All deposits will be tracked on an excel worksheet created for each month. Date, amount and

type of deposit will be noted. Batches will be recorded in numeric order and missing batch numbers will have a notation as to why they are missing (i.e. "voided").

14. Cash will be locked in the safe until taken to the bank by the Administrative Department. Cash deposits are made by the Administrative Department on a weekly basis.
15. No receipts will be held for processing on another day. All receipts will be processed at the end of each day and all batches will be committed.
16. At no time should an employee receive receipts, enter receipts, commit a batch, and deposit the cash. If staff shortages occur due to vacations, illness, etc., then the Police Clerk should be asked to step in to review receipt batches and sign off prior to them being forwarded to the Finance Department.

CASH HANDLING OUTSIDE OF REGULAR CITY BUSINESS

1. Cash collected at events, meetings, etc. outside of regular City Business will be handled in the following manner:
    a. Department Heads will make the Finance Department aware of activities in which cash/monies will be collected.
    b. All cash is to be counted at the end of each day of the event/activities. Two persons should be present when the monies are counted.
    c. All monies will be placed in a sealed deposit bank.
    d. The two persons present will sign their names on the front of the bag and include the date, time and the amount of monies included in the bag, and which Department the monies were collected for.
    e. All deposit bags will be locked in a secure location within City Hall until such time that it can be given to the Finance Department.

CASH DISBURSEMENTS AND ACCOUNTS PAYABLE

1. All invoices will be stamped with the date and immediately be forwarded to either the Finance Department or Department Heads.
2. All invoices will be reviewed for mathematical accuracy, validity, conformity to the budget.
3. All invoices must be stamped with the Accounts Payable coding stamp and the following must be completed within the stamp area:

a. Department

b. Account to be charged

c. Initials of the person approving the invoice

d. Date of approval

4. After all invoices are coded they will be given to the Finance Office for review. The Finance Office will input invoices into the Accounts Payable system.

5. A list of pre-approved bills will be processed and paid with a list of all checks paid or needing Council approval to be paid generated by the Finance Department and submitted at the monthly City Council meeting for approval. Checks requiring Council Approval will be processed after City Council has approved the items for payment. The list of pre-approved vendor payment list will be reviewed on an annual basis by the Finance Office and City Administrator.

6. All checks must be signed by two individuals, one being the City Administrator, and the other being the Mayor or Council President. If emergency arises or no second signature is available, the determination for expediting payment process may negate a single signature on a check or check. This will be strictly scrutinized by the City Administrator as to the need or emergency before a check is processed with one signature. No signatory shall sign a check to him/herself. In such a circumstance, the Finance Office may by the second signatory.

7. Because of the small staffing levels of the Finance Department, and to ensure separation of duties, the Finance Office will **not** be a signature on the bank account, nor maintain a City visa card.

8. The Finance Office may approve the automatic payment of bills only if those bills have been previously set-up for auto-payment and are regular bills of the City. No auto-payment ACH's will be approved for "one-time" invoices.

9. The Finance Office will be responsible for all blank checks. Blank checks will be locked at all times that the Finance Director is not present. A check log will be maintained of all used checks including date of use, check numbers used, purpose, and who is printing the checks.

10. All voided checks will be held for auditor review, and disposed of in a safe manner after permission is received by the Auditors, and authorization by the Finance Director with supporting documentation filed under Voided Checks, and held with all Finance Department

records in accordance with Records Retention Standards. Voided checks will be marked "void" across the Payee line and the signature block of the check should be cut out prior to filing.

PAYROLL

1. Each employee will be responsible for completing a timesheet through the online timekeeping module; currently 'Timekeeper'.
2. Completed timesheets will be printed, dated and signed by the employee and their Supervisor and/or City Administrator. The City Administrators timesheet will be signed by the Mayor.
3. Vacation days must be listed on a Request Action Form and attached to the timesheet. The Request Action Form will be signed by the employee and their department head prior to time off taken consistent with the current Employee Handbook.
4. No payroll deposits will be issued without a completed approved timesheet.
5. Incomplete timesheets will be returned to the employee for correction.
6. The Finance Office will verify the accuracy of the timesheets and then prepare a transmittal form for the total payroll hours to the payroll service. The City Administrator will review and approve the transmittal and timesheets. The payroll service will prepare the payroll and forward to the Finance Office a summary report for review and approval.
7. Employees will be paid bi-weekly, with elected deductions taken out on the 2nd payroll of each month. The payroll service will generate an ACH deposit into the employee bank accounts and then an ACH withdrawal for the total amount will be deducted from the City bank account.
8. Finance will distribute the payroll check stubs to employees. Payroll deposit reports will not be issued to a person other than the employee without written authorization from the employee. Voluntary terminations will be paid within five days. Involuntary terminations will be paid on the day of separation consistent with the current Employee Handbook.
9. The payroll service will prepare and file all quarterly and annual payroll reports. They will also initiate ACH payments for any payroll taxes due. ACH withdrawals will be automatically taken from the City bank accounts.
10. The Finance Office will review the reports for accuracy and file them in the quarterly report file.

11. Payroll and Fringe Benefits will be prepared in accordance with the personnel policies and benefit plan.
12. Change in Status documentation will be filed in the personnel files after being processed in payroll. The City Administrator maintains personnel records as the delegated Human Resources Director.
13. A list of documents relating to payroll and personnel will be maintained in the Finance Department itemizing documents that are kept in the payroll files and personnel files located in the City.

~~13.~~14. Verify payroll processor withdrawal amount is matching what is expected.

CONSULTANTS

1. Consideration will be made of internal capabilities to accomplish services before contracting for them.
2. Written contracts clearly defining work to be performed, terms and conditions will be maintained for all consultant and contract services.
3. The qualifications of the consultant and reasonableness of fees will be considered in hiring consultants.
4. Consultant services will be paid for as work is performed or as delineated in the contract.
5. The City Council will approve all contracts valued over $50,000 or prescribed by a contract, or at their discretion. The City Administrator will sign all contracts unless otherwise prescribed by contract. Contractors will be required to submit any forms including an I-9 to the Finance Department prior to starting work.
6. The Finance Department will prepare 1099 returns for consultants at year end. These will be mailed to contractors no later than January 31, of the next calendar year.

TRAVEL & EXPENSE

1. The City Administrator must approve employee travel and seminar expenditures prior to their attendance. The City of Coburg will reimburse no more than the standard mileage rate for the business use of a car as established by the IRS, mileage reimbursement rules. Meal expense will be paid with a City credit card when possible.

2. After travel, each employee will complete an expense report if requesting reimbursement for traveling expenses. The expense report must include all eligible expenses including credit card charges. The expense report must be signed by the employee and authorized for payment by the supervisor or City Administrator. Mileage will be reimbursed to the employee based on round trip mileage from City Hall to the address of the meeting or conference. Mileage to and from employee residence will not be paid.

3. Reimbursement will be based on current travel policies. Receipts must be attached to the expense report for lodging, transportation and meals. City issued credit cards are to be used for approved expenses only.

INSURANCE

1. Reasonable and adequate coverage will be maintained to safeguard the assets of the City. Such coverage will include property and liability, workers compensation, employee dishonesty and other insurance deemed necessary.

2. The City Administrator and Finance Director will annually review insurance policies before renewal.

3. Insurance policies will be stored in the Finance office.

GENERAL LEDGER

1. The City of Coburg will utilize a double entry system for accounting for all funds.

2. Adequate documentation will be maintained to support all general entries.

3. At the end of each month, the Finance Office will prepare a Cash Analysis, and Revenue versus Expense Budget Reports, and any other reports that make it possible for the City Council to comprehend the financial status of the City.

4. The Auditor will prepare its financial statements in conformity with the cash basis of accounting

as applied to government units.

5. The Finance Office will sign and date all journal entries each month, they will then be checked by either an outside contractor or the City Administrator. The reviewer should also sign and date. The Contracted reviewer will provide a dated review sheet for each month.
6. An outside Financial Contractor will be hired by the City to review all financial documents no less than quarterly. This contractor will review the cash receipts, accounts payable, payroll entries, journal entries, and bank reconciliations. All documents will be signed off by the Financial Contractor.

BUDGET

1. The Finance Director or City Administrator will serve as Budget Officer and prepare the City's draft financial budget in accordance with Oregon Budget Laws.
2. The Finance Office will insure that budgets are on file with the appropriate local, county and state authorities.
3. The City Council must adopt the Budget as approved by the Budget Committee or changed after committee approval by Council.
4. The Budget Officer will train and supply Department Heads with sufficient information to manage their departmental budgets.

AUDIT

1. The City's Audit processes are codified in Resolution 2008-04 (February 2008).
2. The City Council shall contract with an independent auditing firm a full audit of the books, to be completed within six months after the year-end. All City employees will participate in providing essential information to the auditors during the audit process.
3. When completed, the Comprehensive Annual Financial Report (CAFR) will be discussed with staff and City Council, with recommendations for procedures and processes to be implemented before the current fiscal year end.
4. Internal controls will be monitored and recommendations by auditors will be implemented as directed by Finance Director within the shortest time as applicable, but no later than the end of the current fiscal year.
5. The Finance Office and the City Administrator will review all findings contained in the audit and

prepare a report as to how the City is correcting the findings. This report will be presented to the Finance/Audit Committee who make recommendations to the City Administrator, Finance Department and Mayor and/or Council if necessary.

6. The City will contract for auditing services every five to seven years consistent with contractor policy set by City Council.

JOURNAL ENTRIES

1. The Finance Office will prepare and post monthly journal entries.
2. The Contractor will review and initial all journal entries prepared.

MONITORING

1. The City Council will receive financial reports each month. The reports presented will be agreed upon by the Council. The Finance Department should annually review with the Council which reports they are receiving and make recommendations for changes if needed.
2. The monthly financial report will include copies of all bank statements and a summary of all city bank account balances.
3. Detailed revenue and expense reports will be included with the monthly financial reports.
4. The Finance Director will meet with the Financial/Audit Committee ~~on a regular basis~~ quarterly to review financial reports provided to City Council, the annual audit review process and results and any time the committee and Finance Director deem necessary.

FINANCIAL STATEMENTS

1. The Financial Statements are prepared in accordance with the cash basis of accounting as applied to governmental units.

COMPUTER CONTROLS

2. Each employee is assigned a computer with a user specific Login and Password.
3. Each employee is assigned an email account with a user specific Login and Password.
4. Workstations are protected with Anti-Virus Software.
5. The accounting software has security measures set up to limit the functions of each specific user.
6. IT services are contracted through Lane Council of Governments who maintain the City's computer network system.

FIXED ASSETS

1. Resolution No. 2007-10 is the City's controlling document for Fixed Assets.
2. Fixed Asset will be defined as any real or personal property owned by the City that has a replacement value of at least $5,000.
3. The Finance Department will maintain a Fixed Asset listing which shall include a description of the item, date of purchase, cost and department location.
4. A depreciation schedule shall be prepared annually for the audited financial statements.
5. The Accountant or designee will record all fixed asset purchases in the Asset Keeper computer program along with any dispositions acknowledged by Department Heads.
6. Fixed Assets must be assigned to a fund upon purchase and notes within the Asset Keeper module will assign funds to Assets.

LEASES

1. All leases clearly delineating terms and conditions, will be approved and signed by the City Administrator.
2. The City Recorder will keep a copy of each lease on file.
3. The Finance Department will be notified of each lease and lease specifications, and will make proper entries in the general ledger. Corresponding contract copies will be provided to the Finance Department for scheduling and processing payments.

GRANTS AND CONRACTS

1. Ordinance No. A-91c is the City's controlling document for grants and contracts.
2. The City Administrator will carefully review each award and contract to ensure compliance with all financial and programmatic provisions and assign a project manager. The City Recorder will maintain original grants and contracts; both hard copy and electronic.
3. The Finance Office will maintain a log of all grants (including grants that were applied for, but not funded) being managed by the City. This log will include date requested, date awarded, amount of award, reporting requirements, how the grant will be paid out, and the date that the final reporting is submitted.
4. Department Heads will provide a copy of all grant applications to the Finance Office immediately

upon filing, and keep the Finance Director apprised of grant awards after filing.

5. The Finance Office will prepare grant and loan disbursement requests in accordance with respective grant requirements; including, but not limited to detailing the time period of the request and copies of all expenditures. The requests will be signed by the Finance Director or City Administrator, or other authority as directed by the reimbursing agency.
6. The Finance Office will prepare financial reports to funding sources as required.
7. It will be the responsibility of the Finance Officer to insure that all required financial reports are submitted on a timely basis.

BUILDING PERMITS

1. The City participates in an on-line permitting system that is managed by the State of Oregon.
2. Applicants for permits must go on-line and fill out a request for a permit. They will turn in their paperwork, plans, etc. to the City Planning Department. Once plans have been approved the planning department will go on-line and approve permits for payments. Customers will then have the choice of paying on-line with a visa, or coming to City Hall to pay with a check or cash. After full payment has been received the inspections will take place. The City will provide the customer with a receipt from the on-line system for their payments
3. The Finance Department will print out and reconcile the permits from the on-line site each day. All checks, cash and visas will be entered into the system as a batch specifically for permitting. Batches will be reviewed by the Finance Director and any checks and/or cash in the batch will be deposited in the same way that all City deposits are made.

LAND USE APPLICATIONS/SDC'S

Land use applications and payment of SDC Fees are handled in the same way as building permits through the State on-line system.

FACILITIES USE PERMIT/SPECIAL EVENTS

When receiving a request for the use of a City-owned property an employee should:

1. Check availability on shared calendar (Norma Pfeiffer Shelter + Pavilion Park)
2. Park Reservation | Facilities Use Permit must be completed. This form can be emailed or the requester can fill it out in person at the City Hall.
3. Payment must be received before reservation is confirmed.
4. Create an appointment to block off time on the shared calendar.
5. Send confirmation email. Language is saved on S: Drive in Forms & SOP Park Reservations Folder.
6. File with other reservation forms for records.
7. Add to Office calendar (on filing cabinets)
8. Add payment receipt to box with note of what payment is for.
9. Scan approved application and add to Park Reservation Facilities Use folder under appropriate year (ex: Park Reservation Facilities Use > 2018 Park Reservation Facilities Use)
10. Record fee in Springbrook and forward batch with receipts to the Finance Department.

COURT ADMINISTRATION PROCEDURES

The following will be the procedures for the administration of citations.

1. A copy is retained by the Police Department and original is forwarded to the Court Department.
2. If the charge is a misdemeanor, the Police Clerk will issue a Complaint as the new charging instrument and forwards that to Court with the citation if relevant.
3. If a defendant is lodged at the time of the incident, no citation will be issued. In that instance, the formal complaint will be forwarded to the Court for court processing.

4. There are currently two systems being used to document police and court activity. The Police Department uses Justice System, and Court Administration uses the Tyler Incode System. These systems are not linked.
5. In an extended emergency absence of the Court Administrator, the Police Clerk may enter fine payments, and enter receipts into the Tyler system in absence of the Court Administrator or Court Clerk. This takes place in the Court Department office.
6. Each citation or charging document is assigned a docket number by the Court Administrator.
7. When the defendant appears in court, the Judge will sign it and impose a fine or dismiss the case based information provided or set the case over for trial or status report. If a fine is imposed, it is either paid that day or the defendant will be set up on a payment plan that they sign.
8. The Court Administrator or Court Clerk enters the amount fined for each case into the system and then tracks each defendant by docket number.
9. A person cited to appear also has the opportunity to pay the citation in full prior to Court day, either in person, by mail or by phone or online credit card payment.
10. At the end of each working day, the Court Administrator generates a reconciliation report in MAJIC that details the day's receipts with a breakdown of the type of currency (cash, check, credit card or other, including collection agency payments).
11. At the end of the workday, the cash drawer is counted, leaving $200.00 in the drawer, all other monies are counted. The End of the Day Report is run in Tyler, with amounts of cash, checks money orders and credit card payments.
12. The Court Administrator compiles all monies along with the end of the day report and give it to the Police Clerk for review.

13. The Police Clerk will review the MAJIC report with the receipts batch and make sure that cash, checks and visa payments match. After review, the Police Clerk will sign off on the batch.
14. The End of the Day batches are then kept in the "Court" bag in the safe until end of the week.
15. The Court will complete one Springbrook batch per week for all monies collected within that week. A copy of all documentation for that batch will be stapled to the batch including both Springbrook and Tyler report.
16. The Tyler system tracks all non-receipt related adjustments to Court fine accounts. These adjustments have reference numbers, and description for the change and the system documents the date, time and individual making the adjustment. On a monthly basis the Court Administrator runs an End of the Month Financial Report which lists the transactions processed in the month. This report is then scanned into the Cities S drive and listed by month under the Finance Department Folder. The monthly reports are generated on the first working day of the calendar month for the previous month.

CASH RECEIPTS

1. Coburg Municipal Court will keep $200.00 cash in a locked cash drawer in the court office. The court office will remain locked after business hours. At any time, the Finance Office can pull a drawer money count, to internally audit cash in the Court Office. Change for the cash drawer is obtained from the Finance Department when there is need for smaller denominations to replenish the drawer.
2. Court payments will be taken via mail, in person and via telephone using a debit or credit card.
3. Returned checks when received the issuer is contacted and given 7 days to replace the check with another payment form. A $35 fee is added to NSF checks. If the court is not reimbursed, the fine becomes past due and steps are taken in the collection process to collect the monies owed.

4. Past due accounts are considered past due when the defendant fails to pay the fines imposed as agreed to Municipal Court. Once an imposed fine is past due on a traffic violation, the court sends a notice to DMV to suspend the driver's license of the defendant. The court then adds $15 to the balance of the fine. If the fine still goes unpaid for a minimum of 60 days, the court sends the cases to a third party Credit Service, to collect the debt. If the charge is a crime, or something other than a driving charge, the court sends the account to the third party credit service as soon as the fine becomes past due. The third party credit service charges the Municipal Court a percentage of the amount collected per case. Oregon Revised Statutes provide a clause allowing Municipal Court to add 25% collection fee to each case in Collections when the agency adds it to their accounts. Interest is also added by the Collection Agency. The Municipal Court and Collection agency split the interest earnings collected.

POLICE DEPARTMENT PAYMENT PROCESSING PROCEDURES

The Police Department processes payments for several fees including:

- Vehicle Impound Release
- Dog License
- Police Reports, citizen request or insurance agency, or other requests
- Fingerprinting
- Other Court Revenue
- Donations
- Discovery

1. When a payment is received, a receipt is hand written and the payee is given the white copy, the yellow and pink copy are attached to the payment. All receipts are numbered, and used in numerical order. The receipts being used are kept in a separate locked drawer at the front counter in the Police Department. Payments accepted include cash and check. Credit card is accepted through Converge via in person or telephone. The receipt from Converge is put in the court batch weekly deposit.

2. The Police Clerk will forward a copy of the receipt with money to the Court Administrator for Batching.

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Fiscal Policy and Accounting Manual