

DALTON POLICE DEPARTMENT

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Subject Fiscal Management			
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I. Policy

It is the policy of the Dalton Police Department to provide an accounting system that is accurate, documents the flow of funds, provides for monitoring of fiscal activities, and facilitates the retrieval of information on the status of all accounts.

II. Budget

- A. The City of Dalton's fiscal year begins on January 1 and ends on December 31.
- B. Typically, during the summer of each year, the Department prepares a budget estimate for the next fiscal year. Factors influencing the budget estimate include: overall needs and goals of the Department, availability of funds, and budgeting assumptions and calculations relayed by the City of Dalton Finance Committee.
- C. The Chief of Police shall request that the Division Commanders and other Department members participate in preparation of the Department's budget estimate.
- D. Division Commanders and other Department members are advised of deadlines by which they must return budget data and proposals to the Assistant Chief of Police.
- E. After receiving budget data and proposals from all divisions, the Chief of Police shall prepare a total aggregate budget estimate.
- F. The Chief of Police shall brief the Public Safety Commission Chairperson on the Department's anticipated fiscal needs for the next year.
- G. The Chief of Police is responsible for submission of the Department's annual budget to the City of Dalton Finance Committee. At the request of the Chief of Police, Public Safety Commission members may assist the Chief in presenting the proposal to the Finance Committee.

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- H. The final budget, upon approval by the Mayor and Council, shall be presented to the Public Safety Commission for review.
- I. During each fiscal year, the Chief of Police shall submit a summary budget report to the Public Safety Commission on at least a monthly basis.

III. **Cash / Fund Management**

The Department shall use all safeguards to assure that all funds received and dispersed by the Department are properly posted and accounted for. The Department maintains four cash funds that Department personnel are permitted to receive, maintain, or disburse cash. They include the Petty Cash Fund, the cash drawer in the Records Section, the Public Safety Cadet Program account, and the Purchase of Evidence / Purchase of Information (PEPI) Fund.

A. **Petty Cash**

A Petty Cash Fund of \$300 is maintained by the Chief of Police's Administrative Assistant. This fund is used to reimburse personnel for small miscellaneous expenses, to pay postage charges, and to expedite the purchase of other items, as necessary. The following procedures are followed to maintain the integrity of the Petty Cash Fund.

- 1. A balance sheet shall be maintained that identifies the initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand.
- 2. Petty cash may be disbursed in one of two ways:
 - a. Disbursements documented by the completion of a payment receipt, to include:
 - (1) Date of the disbursement
 - (2) Item or service
 - (3) Amount of disbursement
 - (4) Signature of person receiving payment
 - b. Disbursements documented by a completed City of Dalton Request for Reimbursement of Business Expenses form.
- 3. Petty cash is replenished by the issuance of purchase orders designated to the line items determined by the Department's Purchasing Agent. The subsequent checks issued by the City Finance Department shall then be cashed in order to replenish the Petty Cash Fund.
- 4. The maximum city-related purchase out of the Petty Cash Fund is \$75.00. Any reimbursement over \$75.00 requires the approval of the Chief of Police or his / her designee.

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5. The Chief of Police's Administrative Assistant and the Purchasing Agent are authorized to disburse or accept petty cash.
6. The Petty Cash Fund shall be locked during non-business hours of the Administration Office.
7. A quarterly audit of all Petty Cash Funds shall be conducted and a report of the findings shall be forwarded to the Chief of Police through the Support Services Division Commander.
8. Auditors shall consist of two employees of the Department, one of which is a Supervisor.

B. Cash Drawer in the Records Section

The Records Section of the Department shall maintain a cash drawer for receiving payments, depositing cash, and making change only. Funds are received for the payment of false alarms fees, sound amplification permits, criminal history record checks, and other services.

1. All fees collected shall be processed in accordance with the Records Section manual section 17.1, Funds Management.
2. All Records Section personnel shall have access to the cash drawer and are authorized to accept cash and make change.
3. The Records Section and the Property and Evidence Section shall maintain procedures for the deposit of found cash, which ownership has been granted to the Department by a court order, into the cash drawer.
4. No disbursements of cash shall be made out of this drawer.
5. A balance sheet shall be maintained that identifies the initial balance, credits (cash / check income received), and the cash balance on hand.
6. A quarterly audit of the cash drawer shall be conducted, and a report of the findings shall be forwarded to the Chief of Police through the Support Services Division Commander.
7. Auditors shall consist of two employees of the Department, one of which is a Supervisor.

C. Public Safety Cadet Program Account

The Public Safety Cadet Program raises funds through donations and sales of promotional items to fund its activities, and its financial account is subject to the same rules as other financial accounts within the Department. Funds are dispersed for training and conference expenses, funds associated with meetings and recruitment, uniforms and equipment, fuel and vehicle expenses, registration fees, and meals associated with the program.

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1. A balance sheet shall be maintained that identifies the initial balance, debits and credits, and ending balance.
2. Using the approved accounting software, all transactions shall be recorded with a description of the debit or credit. No cash shall be dispersed from the Public Safety Cadet Program Account. All transactions shall be completed by either credit card or check.
3. A quarterly audit of the account shall be conducted, and a report of the findings shall be forwarded to the Chief of Police through the Patrol Division Commander.
4. The quarterly audit shall consist of two employees of the Department, one of which shall be a Supervisor.
5. A random audit may be directed by the Chief of Police at any time.
6. Purchases out of the Public Safety Cadet Program Account less than \$500.00 may be approved by the program's Lead Mentor. Any purchase of \$500.00 or more requires the approval of the Chief of Police or his / her designee.
7. All employees may assist with the collection of funds from fundraisers sponsored by the Public Safety Cadet Program. All funds shall be sent to the Lead Mentor to be deposited into the Public Safety Cadet Program Account.

D. Purchase of Evidence / Purchase of Information (PEPI) Fund

PEPI funds provided to support the operations of the Criminal Investigations Division (CID), the Drug Enforcement Unit, the Safe Streets Task Force, and the Patrol Special Operations Supervisor are subject to procedures outlined in directive GO92-7.12, Confidential Expenditures.

E. Property and Evidence Unit Inventory

All monies held by the Property and Evidence Section for evidentiary purposes shall be maintained in accordance with directive GO88-4.10, Property and Evidence Policy and Procedure.

IV. **Independent Audit of Fiscal Activities**

The auditing firm retained by the City shall conduct an audit of the Department's fiscal activities. This audit is conducted on an annual basis.

V. **Requisitions and Purchases**

- A. Requisitions and purchases are processed according to the City of Dalton Purchasing Policy.
- B. Credit Cards

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1. Authorized employees may use government credit cards to purchase goods and / or services not prohibited by the City's Purchasing Policy or state law. Such purchases include, but are not limited to:
 - a. Items for official Department use, which fall within the transactional restrictions of the City's Purchasing Policy.
 - b. Lodging, fuel, food, or education and training materials while on Department business.
 - c. Emergency purchases necessary to protect City property.
 - d. Items on the internet or from other approved sources from which a City check is not accepted or practical.
2. Government credit cards shall not be used for the following:
 - a. Any purchases of items or services for personal use, even if the intent is to repay the City.
 - b. Cash refunds or advances.
 - c. Any transaction greater than the transaction limits set forth by the City's Purchasing Policy, unless authorized by the City's Chief Financial Officer or the City Administrator.
 - d. Items specifically restricted by the City's Purchasing Policy, unless a special exemption is granted.
 - e. Purchases or transactions made with the intent to circumvent the City's Purchasing Policy, transactional limits, or state law.
 - f. Alcohol or liquor of any kind.

VI. **Emergency Purchases**

Emergency purchases and rentals are those that are essential in preventing delays of service or in providing protection, which may adversely affect the lives, health, safety, or welfare of employees or the public. Emergency purchases and rentals may be made at the discretion of the Division Commander or the Supervisor of the requesting component, depending on the urgency of the need. The vendor may be instructed to bill the Department for the items purchased or rented. If a major expenditure is involved, and time permits, the approval of the Chief of Police or his / her designee shall be sought. All acquisitions shall be documented and submitted according to the City of Dalton Purchasing Policy.

VII. **Emergency Appropriations**

The Chief of Police may request a supplemental or emergency appropriation of funds. The request must be approved by the City Mayor and Council. The Chief of Police shall

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brief the Public Safety Commission after such requests are heard by the City Mayor and Council.

VIII. **Fund Transfers**

During the fiscal year, the Chief of Police may transfer funds between accounts, subject to approval of the City Finance Committee.

IX. **Inventory**

- A. All purchases of equipment that exceed one hundred dollars (\$100.00) and / or have a life span that exceeds three (3) years shall have an inventory number issued by the Department.
- B. A Property & Evidence Technician (PET) shall have the responsibility to affix, if possible, inventory numbers to such equipment.
- C. The PET shall maintain documentation for all purchased, sold, transferred, or destroyed equipment.
- D. All property to be issued / re-issued to authorized users shall be issued after completion of the appropriate paperwork and the affixing of an inventory number, if required.
- E. The Property Issue / Return Form or the Property / Inventory Issued Equipment Form shall be completed on all issued, re-issued, or returned equipment and forwarded to the Property and Evidence Section.
- F. The Property and Evidence Section shall have the responsibility of ensuring all equipment with an inventory number that is issued to employees or areas of the Police Services Center is recorded in the Departmental Records Management System.
- G. When property is returned to the Property and Evidence Section, the property shall be inspected to determine if it may be re-issued. All unserviceable property shall be destroyed. All property that can be re-issued shall be issued in the same manner as issued property.
- H. The PET shall maintain a central file with the name of each employee affixed containing a listing of all issued equipment.
- I. The Property and Evidence Section shall conduct an inventory of all equipment each year and report any sold or destroyed equipment to the Chief of Police.

X. **Travel**

There are two types of travel which are recognized for the City of Dalton. The first type of travel is business travel, which is travel for the purpose of conducting official City business. The second type of travel is professional and / or educational travel, which is travel to attend meetings, conferences, and training programs for professional growth and development for the mutual benefit of the employee and City.

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A. Administration

1. Employees are expected to search out the most reasonably priced arrangements for their travel event, taking into consideration their personal safety and a reasonable level of comfort.
2. The City does not contract with a specific travel agent. Employees may book travel arrangements through an agent of their choosing or by utilizing one of the many Internet sites available for such purposes.
3. Travel arrangements that include air, lodging, and / or car rental should be made as far in advance as possible, preferably at least 30 days prior to the travel event, to ensure the most economical and desirable arrangements.
4. Employees that have not been issued a City credit card are urged to use their personal credit card for payment of travel expenses, thereby reducing / eliminating the need for cash advances. Timely submission of approved requests for reimbursement will provide employees with reimbursement funds in time to pay their credit card charges as they become due.

B. Guidelines for Travel Authorization

1. Decisions as to which travel is authorized begin with the budgetary process. Travel needs must be anticipated and submitted in the annual budget for approval by the City Mayor and Council.
2. The authorizing party's responsibility is to stay within his / her Departmental budget's travel allocation, as approved by the City Mayor and Council.
3. Prior to approving a travel request, the authorizing party is responsible for determining that a sufficient unexpended appropriation remains in the travel and training budget to reimburse all expected costs of the travel.
4. Personal items, alcoholic beverages, and expenses of family members are not authorized. Expense reports shall be prepared to reflect only actual expenses essential to the conduct of City business by the employee. The City will not pay for such items as movies, room service, pay-per-view, sporting events, and any other nonessential expenses.
5. Requests for travel, travel advances, and actual expense reimbursement must be authorized by the Chief of Police or his / her designee.

XI. **Expense Reimbursement Policies**

The following reimbursement guidelines are intended to set forth maximum standards. Employees and officials of the City are expected to spend funds prudently and in the best interest of the City.

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A. Lodging

Reimbursement for lodging is authorized when the employee's travel requires overnight accommodation. Overnight accommodations must be approved by the authorizing party. Receipts are required for all lodging costs.

1. Employees are reimbursed for the cost of a standard hotel room available in the travel vicinity. The lowest corporate, governmental, or special rate should be requested along with any other discounts that the employee may be entitled to receive (i.e. Senior citizen, AARP, AAA).
2. Advance registration, prepaid by City check, shall be used whenever possible.
3. For in-state travel, employees are responsible for obtaining a tax-exempt certificate prior to travel. Division Administrative Assistants should have copies available. This certificate is to be presented at the time of check-in. In some instances, if lodging is not prepaid by a City check, the hotel may not accept the tax-exempt certificate. It is the responsibility of the employee to ensure the necessary steps are taken to receive tax-exempt status for lodging. Employees shall not be reimbursed for taxes eligible for exemption. If paid with a City credit card, the employee shall be required to reimburse the City.
4. The City shall pay only actual room rental costs, supported by the hotel bill, for each day that lodging away from home is required for business reasons. The employee is responsible for submission of the receipt, and failure to do so shall result in the employee not being reimbursed by the City. If paid with a City credit card, the employee shall be required to reimburse the City for any unauthorized expenses.
5. When two employees share a room that has not been prepaid by a City check, one employee shall pay and request reimbursement for the full lodging charge. The second employee shall not be entitled to any reimbursement since he / she did not incur any expense. In the rare instance where the hotel agrees to split the bill, each employee will be responsible for their share and each entitled to reimbursement.

B. Meals

Employees are entitled to a per diem for meals when traveling for City business. Actual receipts are not required when requesting reimbursement at the per diem rates. If an employee is attending training at a facility where meals are provided at a cost lower than the per diem rate, the per diem rate can be reduced at the discretion of the authorizing party.

1. For training, conferences, or other authorized City business held in Georgia or out-of-state, the per-diem reimbursement shall be paid at the rate suggested by the U.S. General Services Administration (GSA) for the location, less the incidental expense of \$5.

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2. The first and last day of travel shall be paid at the rate of 75% for classes over 150 miles away and 50% for classes less than 150 miles away. When submitting a reimbursement form, include a printout of the GSA rate and M&IE breakdown for the location. Receipts are not be required when requesting reimbursement.
3. When considering reimbursement for training, conferences, or other authorized City business that include some meals as part of a registration fee, use the M&IE breakdown on the GSA website to deduct the recommended amount for the appropriate meal (<https://www.gsa.gov/portal/content/104877>).
4. Reimbursement for Recruits attending the Basic Law Enforcement Training Course shall be made at \$30 per day.
5. Meals purchased while attending training, conferences, or other events inside Whitfield County shall not be reimbursed.
6. The Chief of Police or his / her designee may be required to meet with persons of other governments or professional associations in which the exchange of information will prove to be beneficial to the City. In this situation, it may be deemed appropriate to pay for the cost of the meals for the employee and the guest of the City. A receipt shall be attached to the City of Dalton's Business Travel Expense Report upon submission for reimbursement.

C. Transportation

It is the responsibility of each employee and official to choose the least expensive mode of transportation that conforms to this policy.

1. Air, Rail, and Bus

Air, rail, and bus are acceptable modes of travel for destinations not within reasonable driving distance. Transportation shall be obtained at the most economical rate. "Economy" or "tourist" level shall be obtained for the most economical mode of travel, where available. Receipts are required for reimbursement or payment of transportation costs.

2. Department Vehicles

a. The use of a Department vehicle is authorized for City business purposes only. Department vehicles shall only be driven by Department employees. The requirements and responsibilities of an employee driving a Department vehicle include:

1. Must possess a valid driver's license.
2. Be insured by the City's vehicle insurance policy.
3. Be the only person to drive / operate the vehicle.

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4. Must wear safety belts at all times during operation of vehicle.
 5. Prohibited from operating the vehicle while under the influence of alcohol, drugs, or any medications that may impair the ability to operate the vehicle.
 6. Prohibited from using any form of tobacco while in a Department vehicle.
 7. Immediately report any damage to the vehicle to a Supervisor or Division Commander.
- b. When more than one employee is attending the same conference, meeting, training, or other event, the employees shall ride-share in Department vehicles, when feasible. If space is available in a Department vehicle, but an employee chooses to use his / her personal vehicle, then that employee shall not be reimbursed for mileage.
- c. Gas cards should be used for all gas purchases while traveling. No other purchases, such as food or drinks, is allowed to be charged on the gas card. Gas cards are kept in the Property and Evidence Section and must be signed out for use and signed in upon return.
3. Personal Vehicles

Use of personal vehicles is allowed when a Department vehicle is not available and is pre-approved by a Division Commander.

- a. The reimbursement rate is the per diem business rate published by the Internal Revenue Service as a cents-per-mile reimbursement. This amount changes periodically and can be found on the Internal Revenue Service website. This rate covers fuel, maintenance, and liability and physical damage insurance costs of the personal vehicle.
- b. When more than one employee is attending a particular function, separate car allowances are not approved unless separate arrival and departure times are dictated by other City business or the vehicle will not accommodate the number of people attending the function (normally four persons) and another Department vehicle is not available. It is the responsibility of the authorizing party to document and approve.
- c. The employee must submit a Business Travel Expense Report documenting mileage driven for City business before reimbursement will be made. The authorizing party is responsible for ensuring that the total number of miles is correct.

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4. Rental Cars

- a. Rental vehicles are not to be used unless the cost is less than that of other available transportation, such as taxis, shuttles, or mass transit, and local transportation is not available. The use of a rental vehicle must be pre-approved by a Division Commander.
- b. Rentals shall be limited to “mid-size” vehicles with standard accessories, unless special circumstances dictate a larger vehicle.
- c. Rentals shall be covered by appropriate insurance, as required by applicable state laws.
- d. City and Department policies and procedures governing the use of vehicles shall apply to rental vehicles.
- e. Receipts are required for reimbursements of all rental car costs, including fuel. The rental agreement must accompany the reimbursement request.

5. Local transportation and parking costs incurred while out of town for City business shall be reimbursed. All reimbursement requests must have a receipt and be submitted with the Business Travel Expense Report.

D. Registration Fees

Registration fees for conferences, seminars, continuing professional education, and training events should be prepaid with a department credit card or city check upon registration. If an employee is required to personally pay for the registration fees, proper documentation, which may include a registration form, event agenda, registration confirmation, or other information, shall be submitted with the business travel expense report.

XII. **Non-allowable Expenses**

There are specific types of expenses which are considered personal in nature and not reimbursable. These expenses specifically include, but are not limited to:

- A. Air travel and other personal trip insurance
- B. Barber, manicurist, shoe polish
- C. Briefcases, suitcases, or other items of personal use
- D. Entertainment expenses (airline headsets, theater or movie tickets, sporting events, etc.)
- E. Personal reading materials
- F. Repairs, maintenance, or insurance on personal vehicles

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- G. Traffic fines or court costs
- H. Unauthorized trips, gifts, donations, or club memberships
- I. Lost or stolen personal property while traveling on City business

XIII. Expense Reimbursement Procedures

- A. Upon returning from the properly authorized trip, the employee shall present to the authorizing party a complete itemization of all trip expenses on a Business Travel Expense Report. This final expense statement, with all required receipts and deductions of prepayments (registration fee, hotel, per diem amounts, etc.), shall be submitted to the authorizing party within thirty (30) days after returning from the trip. The authorizing party shall review, sign, date, and properly submit the itemization of expenses to the City Finance Department.
- B. Guidelines for Completing the Business Travel Expense Report
 - 1. Overnight travel
 - a. Must have a hotel receipt, even if lodging was prepaid by a City check or Department credit card
 - b. Any exception must be noted on the report (stayed in training facility, stayed with relative, etc.).
 - 2. Registration
 - a. Must have documentation of registration, even if prepaid by a City check or Department credit card (registration form, brochure, agenda, etc.)
 - b. If no registration fee applies (i.e. training provided free of charge), it must be noted on the report along with documentation (i.e. email from host agency, agenda, etc.).
 - 3. Meals
 - a. If claiming meal reimbursement or per diem associated with an event, must provide supporting documentation for event that evidences date, time, and place (brochure, agenda, registration form, etc.)
 - b. Must provide printout of GSA website for the rate of the location of the event.
 - c. If claiming a per diem rate less than the maximum rate (meal included in registration, training facility provides food at a lesser cost, etc.), it must be noted on report.
- C. The Finance Department shall audit Business Travel Expense Reports to

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determine mathematical accuracy, cross-reference amounts to receipts, and review appropriateness of expenses within the guidelines of this policy. Upon determination of accuracy, the reimbursement request shall be processed and a payment made to the employee.

- D. Submission of an inaccurate Business Travel Expense Report shall be returned to the Department for correction and resubmission.
- E. Any employee who knowingly submits a false claim for reimbursement shall be subject to disciplinary action up to and including termination.

This policy supersedes any previous policies issued.

BY ORDER OF

CHIEF OF POLICE

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