



KANSAS CITY, MO. POLICE DEPARTMENT

PROCEDURAL INSTRUCTION

DATE OF ISSUE
8-12-04

EFFECTIVE DATE
8-26-04

NO.
04-3A

SUBJECT
Fiscal Procedures

AMENDS
Procedural Instruction 04-3

REFERENCE
Personnel Policy 640 – Authorized Travel Expenses
Personnel Policy 250 – Chapter 84, Missouri Revised
Statutes

RESCINDS
Department Memorandums 91-20 and 93-1

I. PURPOSE

To amend Procedural Instruction 04-3 entitled, "Fiscal Procedures."

II. PROCEDURE

- A. Members will remove pages G-1 through G-4 from Procedural Instruction 04-3 entitled, "Fiscal Procedures."
- B. Members will insert amended pages G-1 through G-4, Annex H and Annex I of Procedural Instruction 04-3 entitled, "Fiscal Procedures."
- C. This directive has been arranged in annexes for easy reference.

- Annex A Purchasing Approval
- Annex B Monetary and Property Contributions
- Annex C Cash Expenditures
- Annex D Food Expenditures
- Annex E Grant Proposals and Applicable Procedures
- Annex F Surplus Equipment
- Annex G Fees and Service Charges
- *Annex H Employee Funds – Department Requirements
- *Annex I Equipment Evaluation

Richard D. Easley
Chief of Police

Adopted by the Board of Police Commissioners this _____ of _____ 2004.

Karl Zobrist
President

DISTRIBUTION: Law Enforcement Personnel
Department Elements
Post on all bulletin boards for two weeks.

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. The following is a list of services the department provides in exchange for fees. These fee amounts are in accordance with either the Revised Statutes of Missouri, the Missouri Constitution, or the Code of General Ordinances of Kansas City, Missouri.
 - a. Alarm Permits and False Alarm Fees
 - b. ALERT – Law Enforcement
 - c. ALERT – Private Security
 - d. Crime Summaries
 - e. Fingerprint Services
 - f. Crime Laboratory Quarterly Newsletter
 - g. Crime Scene School
 - h. Crime Scene Photographs
 - i. Laboratory Processing/Analysis
 - j. Motorcycle School

- k. Pawn Shop Owner Background Investigations
- l. Private Officer Licensing
- m. Records Checks
- n. Report Reproduction
- o. Seminars
- p. Academy Tuition for Outside Agencies
- q. Video or Audio Tape Reproduction
- r. Weekly Ticket Summaries

B. Procedures

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.

NOTE: 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.

3. Each element is responsible for determining what items comprise the cost for providing the service. Once items are determined, contact the Budget Preparation and Control Section for costing assistance.
4. 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 1st of each year**. The report will contain the following:

- (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 recommended fee amount).
- *b. Bureau Commanders will forward all reports on fees to the Financial Services Unit by **January 1st of each year**.
- c. The Financial Services Unit will:
- (1) Review submitted reports to ensure the fees are calculated correctly.
 - (2) Forward a copy of the report to the Office of the General Counsel for review.
 - (3) Prepare a final report on all fees to be forwarded to the Executive Committee for review and approval by the Chief of Police.
 - * (4) Ensure fees approved by the Chief of Police are scheduled for the February Board of Police Commissioners Meeting for review and approval.
 - * (5) Ensure the fee analysis report is included as an agenda item in the public meeting notice issued by the Board of Police Commissioners for the February Board of Police Commissioners Meeting.
- d. After Board of Police Commissioners approval, a schedule of fees will be posted at the respective elements and on the department's website.
- e. The Budget Preparation and Control Section will prepare information to document fees charged to recipients of reports, record checks, etc., for those requesting such documentation.
5. Elements considering implementing a fee for a **new or existing service** 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 4, line a, 1, 2, and 4.

- b. Solicit an opinion from the Office of the General Counsel whether a proposed fee is allowable under applicable statutes.
- 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 4.
- 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 "coke" or "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 chain 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 the 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.

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 debits, the amount, to whom paid, and the authorizing authority's name for each transaction.
2. The person in charge of the fund will submit a status report to their bureau commander annually (by January 15). 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. Any bank account established for the fund's money to include the name(s) of the person(s) appearing on the account, the bank, and the account number. **No** bank account will be established in the name of the Board of Police Commissioners or Police Department for these funds.
- c. The average amount to be contained in the fund at one time.
- d. The current balance on hand in cash (and in bank accounts, if applicable).
- e. Security procedures for cash on hand and fund records.
- g. 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 this 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, printing, 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.

NOTE: Good judgment must be used to determine the applicability of these expectations to specific circumstances. Any person taking action under provisions of these exceptions must be prepared to justify the decision.

- F. Approval by the Chief of Police or his designee must be obtained prior to purchasing, contracting, or implementation.