



KANSAS CITY, MO. POLICE DEPARTMENT

PROCEDURAL INSTRUCTION

DATE OF ISSUE

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NO.

21-03

SUBJECT

Fiscal Procedures

AMENDS

REFERENCE

PI: Inventory and Control of Department Fixed Assets
BRD: Establishing a Policy for Grant Applications, Approval and Evaluations; Credit Card Expenses

RESCINDS

PI: 18-01 Fiscal Procedures

I. INTRODUCTION

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 (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 (BOPC) budget or in excess of the amount appropriated by the BOPC for any such purpose.

III. ADMINISTRATIVE GUIDELINES

- A. The 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. All contracts committing the Department to pay any money or provide services and grant documents must be reviewed by the Office of General Counsel (OGC) and the Fiscal Division. Once approved, and before execution or submission, the contracts will be signed based upon the authorized spending authority.
- C. Department members not currently authorized to approve purchases will be required to submit an Interdepartment Communication, Form 191 P.D., or a Memorandum (Form 191 P.D./Memo), through their chain of command to request the purchase of products or services. When expediency is required, electronic mail (email) may be used in lieu of a Form 191 P.D./Memo. A hard copy of the email will serve as the source document for approved purchase.
- D. The Form 191 P.D./Memo, 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.

- E. 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.
- F. The following forms should be used for fiscal actions listed below:
 - 1. Form 191 P.D./Memo
 - a. Report a lost or stolen Department credit card.
 - b. Requesting to accept 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 271 P.D. - Fiscal Division staff will determine whether a Request for Funds, Form 271 P.D., is needed and advise accordingly.

IV. PROCEDURES

This directive has been arranged in Annexes for easy reference.

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Richard C. Smith
Chief of Police

Adopted by the Board of Police Commissioners this 12th day of January, 2021.



W. Don Wagner
Board President

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PURCHASING APPROVAL

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

- B. If an element does not have sufficient information to complete a Purchasing Requisition, Form 295 P.D.
 - 1. The Purchasing Section will complete a Form 295 P.D.
 - 2. A Form 191 P.D./Memo, or email must be completed by the requesting element.
 - 3. There will be no confirmation purchases, e.g., a purchase, registration fee, and/or commitment of Department funds, without the issuance of an approved purchase order and/or without prior approval by the Financial Services Unit (FSU) Commander.

- C. Purchasing Guidelines
 - 1. Purchases of up to \$999.99

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 (3) telephone or internet quotes.
 - b. When receiving telephone quotes the following information must be included on the back of the Purchasing Requisition, Form 295 P.D., and/or a Form 191 P.D./Memo.
 - (1) Date and time quote was received.

- (2) Name, street address, and telephone number of the vendor.
 - (3) Name of the person providing the quote.
 - (4) Amount of quote.
 - c. When receiving internet quotes the following information must be included on the back of the Purchasing Requisition, Form 295 P.D., and/or a Form 191 P.D./Memo.
 - (1) Date and time quote was received.
 - (2) Internet address, email address, and telephone number of the vendor.
 - (3) Name of the person providing the quote if applicable.
 - (4) Amount of the quote.
- 3. Purchases from \$10,000.00 to \$125,000.00
 - a. Purchases in this category require at least three (3) written quotes from the vendors.
 - b. These quotes may be obtained via letter, facsimile machine, or email messaging, and must be submitted with the Purchasing Requisition, Form 295 P.D., and/or a Form 191 P.D./Memo, to FSU.
 - c. The written quotes 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 FSU - Purchasing Section.
 - b. The Purchasing Section may seek assistance from specific elements in establishing the applicable bid specifications.

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.

D. 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.
2. 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.
3. Once sufficient evidence exists to justify a sole source purchase, the Purchasing Section will generate a sole source document for forwarding to the FSU Commander for review.
4. The FSU Commander will ensure the appropriate approval is obtained in accordance with the projected cost of the sole source purchase.

*E. Purchasing and Contract 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. | > \$125,000.00 | Board of Police Commissioners |

a. The Chief of Police, or their designee, 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.

*b. The Chief of Police, or their designee, may also delegate up to \$75,000.00 to the Commander of the Information Services Division (ISD) for OneIT purchases.

c. 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.

F. 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 FSU, Grants Section.

G. 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.
7. The 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, the Executive Services Bureau Commander and the Fiscal Division Commander. The card may also be issued to other Bureau Commanders at the discretion of the Chief of Police, or their designee.

(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, or their designee.

b. Purchasing Cards

- (1) The 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, or their designee, 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 listed in Section G, 8, of this Annex.

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 and Payroll 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 will 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 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 (3) 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.

8. 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 Card 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.
9. The Accounting and Payroll 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 Department for expenditure.
10. Travel expenses incurred using the Executive or Purchasing Cards must comply with guidelines outlined in Annex F, Travel Expenses, of this policy.
11. Credit cards must be preapproved for use by the Fiscal Division Commander for reasons other than those listed above. Documentation of the approval by the Fiscal Division Commander will be attached to the credit card receipt, along with detailed billing, for inclusion in Accounting and Payroll Section records. The credit card and receipts must be returned, in person, to the Financial Services Unit within one (1) business day of use, unless in travel status.

12. If a credit card is lost or stolen:
 - a. The FSU - Accounting and Payroll Section must be notified immediately at 1-816-234-5350, during business hours. If after business hours, the member will notify the Accounting and Payroll Section the next available business day.
 - b. The member responsible for the credit card will document the circumstances on a Form 191 P.D./Memo and submit it through their chain of command to the Fiscal Division to be placed on file within the Accounting and Payroll Section.
13. The Fiscal Division will submit a report monthly to the BOPC detailing all credit card charges made using Executive Credit 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. \$ 50,000.00 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. > \$125,000.00 Board of Police Commissioners

*NOTE: The ISD Commander has the ability to accept all donations of Information Technology (IT) property and services from Kansas City as it pertains to OneIT.

- B. Prior to accepting any contribution:

- 1. The requesting member must submit documentation via a Form 191 P.D./Memo, or an email through the chain of command to the Fiscal Division Commander for review and approval.
- 2. 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, or limitation.
- 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 FSU, Accounting and Payroll 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.

- *C. The Financial Services Unit will be the repository for:
 - *1. All original contracts committing the Department to pay any money.
 - *2. When the Department receives grant documents, agreements and notifications for Federal and State awards and donations, and private donations. Refer to written directive entitled, "Repositories of and Required Signatures/Approvals for Memorandums of Understanding/Agreement (MOU/A) and Other Contracts."

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 FSU 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 and Payroll 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
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, or their designee.
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
- *k. Dish soap

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 set forth by the Fiscal Division. Reimbursements for the Fiscal Year end must be submitted prior to April 25th, for year-end accountability.

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

- 1. 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 and Payroll Section.
- 2. Such requests for petty cash funds will be documented in a Form 191 P.D./Memo, or an email.
- 3. These requests must comply with the general guidelines listed above for unit petty cash expenditures.
- 4. A Request for Funds, Form 271 P.D., which is available from the Accounting and Payroll Section, may be required.
- 5. Funds will be available with approval of the FSU Commander.

C. Discretionary Funds

- 1. Requests for expenditure of an element's discretionary funds should be documented in a Form 191 P.D./Memo, or an email message and must be approved for processing by the appropriate division commander. The approved documentation will then be forwarded directly to FSU for final approval to purchase.
- 2. There will be no confirmation purchases, i.e., a purchase made without the issuance of an approved purchase order, without prior approval by the FSU Commander. Acquisition of items will remain centralized in FSU, and purchases will be made only upon receipt of approved documentation from the appropriate division commander.
- 3. FSU 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. FSU 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 and journals. 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.

POST FUND EXPENDITURE REQUESTS

- A. POST funds for training and training-related expenses
 - 1. Must be in compliance with the State of Missouri guidelines governing permissible expenditures of POST funding, while promoting the efficient use of these funds for training of department members.
 - 2. Must be in adherence to proper procurement procedures in order to maintain internal controls established to achieve compliance with generally accepted accounting principles.

- B. Procedures for requesting POST funds
 - 1. All requests to expend POST funds for travel and/or training will be forwarded through the chain of command to the Executive Services Bureau (ESB) for review by the Accounting and Payroll Section. Submissions must include any available documentation (e.g. brochures announcing the training opportunity) as to the POST certification of the requested training.
 - 2. If the request is deemed to be compliant with POST guidelines, approval for the expenditure will be in accordance with the purchasing approval limits set forth in Annex A of this directive.
 - 3. If the request is approved, the Accounting and Payroll Section will do the following:
 - a. Acquire and retain all necessary documentation to justify the expenditure of POST funds.
 - b. Immediately process the request.
 - c. Notify the original submitting bureau commander when a request to expend POST funds for training has been disapproved.
 - d. Determine if the affected bureau commander desires to have the training funded with element specific discretionary funds and/or travel and training funds, if available.
 - 4. Any questions as to the potential eligibility of various training opportunities for POST funding should be directed to the Accounting and Payroll Section.

FOOD EXPENDITURES

- A. Requests for reimbursement of food expenditures, e.g., refreshments, luncheons, will not be approved for meetings when only members of the Department are in attendance, unless approved by the Chief of Police, or their designee.

- B. Food expenditures may be approved for meetings or luncheons with persons outside the Department. The following steps are to be followed when submitting requests for reimbursement of food expenditures.
 - 1. All requests will be documented on a Form 191 P.D./Memo, or an email and forwarded through the chain of command for approval by the Fiscal Division Commander.

 - 2. The purpose of the meeting/luncheon, estimated costs and who will be attending will be documented on a Form 191 P.D./Memo, or an email.

 - 3. The receipt(s) from authorized food expenditures will be attached to the Form 191 P.D./Memo, or an email and submitted through the member's chain of command, to the Fiscal Division. The Fiscal Division will attach the receipts to the approved documentation for processing and filing.

 - 4. Due to time constraints, the Fiscal Division Commander may provide approval, verbally or via email, in order to allow the member to attend the meeting/luncheon.
 - a. Follow-up documentation and the attached approving email will be submitted through the member's chain of command, to the Fiscal Division.

 - b. Costs incurred without prior approval, as outlined above, may be deemed unallowable and at the expense of the member.

 - *5. Food expenditure requests for retirements and department ceremonies will be sent to the Financial Services Unit Commander for approval.

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 will be cost conscious when using travel funds.
- C. If at all possible, a Request for Travel Advance, Form 146A P.D., will be submitted through the chain of command for approval at least 30 calendar days prior to departure. Any changes that need to be made to the approved travel request, i.e., member unable to attend, travel date changed, class cancellation, the Travel Coordinator will be notified in a timely manner.
- D. Within 10 working days of return, a Travel Expense Recap, Form 146B P.D., will 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., will be submitted to the Fiscal Division for reconciliation within 20 working days of return.
- E. The FSU - Travel Coordinator will 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 will ensure dates and times for arrivals and departures are included on the Request for Travel Advance, Form 146A P.D., and the Travel Expense Recap, Form 146B P.D. If a member voluntarily decides not to travel or does not use the reservations secured by the Department, the member may have to reimburse the Department for incurred costs. Final determination and approval will be made by the Bureau Commander.

1. Airplane

- a. The cost of a ticket will be paid. Members will be responsible for all costs associated with a passport for travel identification purposes.
- *b. The FSU - Travel Coordinator will purchase the tickets and forward a copy of the itinerary via email to the member. Under normal circumstances, members will not book their own travel arrangements.
- *c. In emergency or unusual situations, when approval has been granted by the Fiscal Division Commander, a member may book their own travel arrangements. The airline rate will be verified by the FSU - 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. Exception time 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 FSU - Travel Coordinator.
- d. Upon return, a receipt must be provided for the tickets purchased by the member.

3. Private Vehicle

- a. Reimbursement will be at the Internal Revenue Service (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 FSU - Travel Coordinator before departure.

- c. If the use of a private vehicle is by personal choice, exception time 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 FSU - Travel Coordinator one (1) business day prior to their departure. The credit card and original receipts must be returned, in person, to FSU within one (1) 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 FSU - Travel Coordinator will make hotel reservations and pay the advance room deposit, if necessary.
- 2. Members making a hotel reservation, in lieu of the FSU - 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., will 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 FSU. Members should not register or pay tuition fees themselves.
 - *3. In short-notice situations when advance payment is not made, the member will contact the Travel Coordinator for direction.
- *1. Local Training Requests including Department Sponsored Training at the Academy
- *1. Members requesting to attend a local training seminar/class will submit a completed paper registration with a Form 191 P.D./Memo through their chain of command to the Fiscal Division for registration. Members should not electronically complete their registration on-line.
 - *2. Members attending local training will not receive a per diem or be reimbursed for any transportation related costs.
 - *3. Training requests should be submitted at least thirty (30) days in advance.

J. Food and Incidentals

1. A meal and incidental allowance (per diem) will not be paid for travel status of less than a full 24 hour day. For travel less than a full 24 hour day in conjunction with other full 24 hour days, the allowance will be prorated into six (6) hour quarters as follows:
 - *a. 0000 hours to 0559 hours.
 - *b. 0600 hours to 1159 hours.
 - *c. 1200 hours to 1759 hours.
 - *d. 1800 hours to 2359 hours.
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 an 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.

K. Miscellaneous Expenses

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 Meals & Incidental Expenses (M&IE). 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/Shuttle 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 will be reimbursed at the IRS standard allowance for actual mileage when the member is in the vehicle.
 - (1) No reimbursement will be made for return trips of the private vehicle when the member is not in the vehicle.
 - (2) 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.

* (3) Reasonable economy 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 five (5) days.
- f. Rental vehicle, with advance approval.
- g. Class fees.
- h. Educational expenses.
- i. Internet usage.

- 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 will not be reimbursed.

L. Long-Term Travel

- 1. Long-term travel will be any travel in excess of four (4) weeks.
- 2. Reimbursement will 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 will not be used for entertainment.

M. FBI National Academy

The Academy is a 10 week program. Attendance requires expenses in addition to those included in this policy; therefore, attendees may be reimbursed for the following:

1. M&IE - Increase in allowance of two (2) days (Saturday and Sunday) and ½ 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 (4) complete uniforms, including exercise wear, in accordance with the up-to-date list provided by the FBI National Academy on file with the FSU - 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 (1) pair black uniform style shoes and athletic shoes. Receipts are required. Members attending the winter session will be reimbursed for two (2) 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.

N. 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 FSU - Travel Coordinator, will review the incident on a case-by-case basis governing the type and amount of 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 FSU - Travel Coordinator before the approved travel dates to thoroughly discuss any reimbursement limitations related to the approved travel.

4. Members in travel status will attempt to contact the Fiscal Division, specifically the FSU - 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 a member from the FSU - Travel Coordinator assignment 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.
- O. 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 will 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 BOPC.
 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 on this policy and not the policy of the outside agency.
- P. 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 (HRD), 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 FSU - 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 FSU - Travel Coordinator within one (1) business day after returning from travel status. If the reimbursement occurs after completion of travel the member will forward the check within one (1) 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.

Q. Travel for Outside Training with Costs Paid by Providing Agency

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.

1. 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.
 2. If a member must submit a Request for 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.
 3. 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.
 4. 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 with all provisions within this policy pertaining to travel.
- R. The Chief of Police, or their designee, 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. Prior to any member pursuing sub-award opportunities with non-Department entities, approval will be obtained from the Fiscal Division Commander.

- B. Pre-Award Grant Responsibilities
 - 1. The appropriate Bureau Commander, or designee, will present a proposal overview of any new grant to the Chief of Police, or their designee, for approval to proceed with the development of the grant.
 - *2. The commander of the Department element applying for the grant will appoint a Project Manager in anticipation of the grant receiving approval.
 - *3. 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 Project Manager should contact the Budget Preparation and Control Section immediately to determine the availability of funding.
 - *4. The Project Manager will review the entire grant solicitation and will complete the grant application and the Grant Funding Application Approval Checklist, Form 66 P.D.
 - *5. The Project Manager will forward the original completed grant application packet and the Form 66 through the member's chain of command for Bureau approval. A completed copy of the grant application packet and an electronic copy of the Grant Funding Application Approval Checklist, Form 66 P.D., should be forwarded to the Accounting and Payroll Section - Grants Administrator email inbox: kcpdgrants@kcpd.org, so that the Grants Administrator is kept apprised of all potential grant submissions.
 - *6. The Accounting and Payroll - Grants Section will review the completed application to ensure it does not include supplanting or duplicative funding.

7. Accounting and Payroll - Grants Section personnel will send the completed grant application packet to OGC for review prior to submitting the packet to the Chief of Police, or their designee, for signature.
8. A grant will not be pursued past this point without approval of the Chief of Police, or their designee.

C. 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.
2. The completed grant application will be forwarded to the Accounting and Payroll Section - Grants Administrator for dissemination.
 - a. The original grant application packet containing the appropriate approval signature will be forwarded to the Grantor.
 - b. One copy will be retained by the Grants Administrator.
 - c. One copy will be forwarded to the Project Manager.

D. Grant Location and Preparation Assistance

*The Accounting and Payroll Section - Grants Administrator will assist by seeking up-to-date information on the availability of the grant, grant requirements, and disseminating funding information and deadline dates to the department element(s) most affected by such grants. The Grants Administrator will also:

1. Provide information concerning any questions or concerns in relation to grant applications.
2. Provide technical assistance in the preparation of grant proposals if requested by the originator.
3. Maintain a repository for all grant project files and information concerning funding requests.
4. Assist the Project Manager in the implementation of funded proposals.
- *5. Ensure implementation of the project during the grant project period while abiding by all grant special conditions and program requirements.

E. Project Manager Post-Award Grant Responsibilities

- *1. Ensure implementation of the project during the grant project period while abiding by all grant special conditions and program requirements.
- *2. Complete and submit progress reports to the Accounting and Payroll Section - Grants Administrator as required by the grant.
3. Provide copies of all correspondence made to the grantor (or other operational personnel) to the Accounting and Payroll Section - Grants Administrator.
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.
6. Consult with the Grants Administrator to pursue the reprogramming of grant or award funds or changes in the scope of the grant within an existing grant or award budget.
- *7. Consult with the Grant Administrator prior to adding or changing any grant funded staff positions.
- *8. Upon close-out of the grant project period, all grant related Department files pertinent to the state and/or federal award, memorandum of understanding, or cooperative agreement will be forwarded to the Grants Administrator for repository.

*F. Department Compliance with Code of Federal Regulations (C.F.R.) and United States Code (U.S.C.)

1. The Code of Federal Regulations (C.F.R) and the United States Code (U.S.C.) contain specific requirements which must be documented in order to participate in all Federal Grant Programs. Refer to the Fiscal Division Duty Manual for those requirements. The current Fiscal Division Duty Manual can be accessed on the department's "Information Drive (I: Drive)."
2. The department does not discourage or in any way prohibit members from reporting waste, fraud or abuse regarding the use of state, local or federal grant funds. The department recognizes members' rights and remedies under 41 U.S.C. 4712, "Whistleblower Policy," for making a qualifying protected disclosure of wrongdoing regarding the use of such funds.

3. The Department will not discharge, demote, or otherwise discriminate against an employee, contractor, subcontractor, grantee, subgrantee, or personal services contractor as reprisal for making a qualifying report to any federal entity pursuant to 41 U.S.C. 4712.
4. Department members violating the Code of Federal Regulations (C.F.R.) and/or the United States Code (U.S.C.) relating to 2 C.F.R. 200.318(c)(1) will be subject to discipline in accordance with current Department directives.

SURPLUS EQUIPMENT

- A. Requests for Department of Defense (D.O.D.) surplus property must be made via a Form 191 P.D./Memo, or an email and forwarded through the chain of command to the Fiscal Division.
- B. The FSU 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, or their designee, for approval.
- C. Only the FSU Commander or the Supply Section Sergeant are authorized to screen and accept D.O.D. surplus property.
- D. Once the property has been procured, an inventory control number will be assigned to those items that meet 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.
 - 3. All D.O.D. surplus property must be certified on an annual basis. The certification will be performed by a member of the Accounting and Payroll Section along with a member where the property is assigned.
- E. D.O.D. surplus property must be put to use according to guidelines set forth by the D.O.D. The 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 D.O.D. 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 Department must ensure the below 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 FSU Commander.

FEES AND SERVICE CHARGES

State Statutes, City Ordinances, and the BOPC have authorized the collection of fees for certain services that the 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 refers to the real cost of search, research and duplication time.
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 BOPC.

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.

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 FSU 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 FSU - Fee Coordinator for costing assistance.
6. Elements that charge a fee will review the 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 October 15th 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 FSU by December 15th of each year.
 - c. The FSU - 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, or their designee.
 - d. The FSU - Fee Coordinator will then submit the proposed fee schedule to the BOPC for review and approval in a timely manner to ensure implementation of new and revised fees by May 1st 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, 6, a, (1), (2), and (4) of this Annex.
 - b. Solicit an opinion from the OGC whether a proposed fee is allowable under applicable statutes or ordinances.
 - c. Once elements have received approval from the OGC to charge a fee, they will follow the procedure outlined above in Section B, 6.
 - d. Elements will not charge a fee for a new service without prior approval by the BOPC.

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 element's chain of command and approved by the Chief of Police, or their designee.
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 will be reported in writing to the Bureau Commander as soon as possible.
4. Ownership of all items of equipment purchased, e.g., coffee maker, microwaves, will be assigned to the Department. Each item is to be included in the respective element's inventory in accordance with the written directive on Inventory and Control of Department Fixed Assets 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.
 - c. A bank account will not be established in the name of the BOPC or Department for these funds.

2. The person in charge of the fund will submit a status report to their Bureau Commander by January 15th of each year, who will then forward the report to FSU. 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. The current balance on hand in cash and in bank accounts, if applicable.
 - c. Security procedures for cash on hand and fund records.
 - d. All authorized fund expenses.

EQUIPMENT EVALUATION

- A. Requests or suggestions to procure equipment not previously used or to modify existing equipment will be forwarded through the chain of command to the ESB Commander. The request or suggestion should contain complete information on the proposed action and the need to be fulfilled.
- B. The ESB Commander will review the request and determine if a comprehensive study is warranted. If so, the request will be referred to FSU for evaluation but may be referred to another unit, division or bureau if deemed appropriate.
- C. The Department element assigned to perform the evaluation will:
 - 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 FSU for filing.
- D. Evaluation of equipment not previously used by the Department will 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 to the member.
- E. Evaluation by FSU may not apply when:
 - 1. The equipment is a tool, component part, or device necessary to, and used only by, a technician to accomplish the 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 FSU 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 a change fund per shift, for the sale of police reports and other fee-related services. This money will be kept in a locked bag, which will be kept in a secure location, e.g., locked drawer, safe, etc., and maintained by the desk sergeant. Members should attempt to obtain exact change, when possible.
- *2. The Criminal Records Section will maintain a change fund for the sale of police reports and other fee-related services.
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 other fee-related services 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 Department used to purchase reports). 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 reports and other fee-related services will be kept at the secure location. The receipts from reports and other fee-related services 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 and Payroll Section.
 - (3) The pink copy is the 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 and Payroll Section and retain the pink copy at the division.

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. Receive payment for the sale of police reports and other fee-related services and issue the white receipt to the citizen.
- b. Ensure receipts that are collected from stock be issued in numerical order.
- c. Place money and yellow receipt in an envelope and seal the envelope. This must be done after each sale.
- *d. Mark each individual envelope as to whether it is the sale of a report or other fee-related service and place it in the transport bag (a bank bag marked transmittal).
- e. Give voided receipts to the desk sergeant/supervisor to handle when they occur.
- f. Give pink (division copy) receipts to the desk sergeant/supervisor for filing.

2. Desk Sergeant/Supervisor'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. Put the money (checks, cash, and/or credit card merchant copy) and receipts (in numerical order) in a moneybag at the end of each watch. Each desk sergeant/supervisor 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/supervisor 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 and Payroll Section.

- g. A copy of the memorandum will be attached to the respective Watch/Division'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 other fee-related services. 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 and Payroll Section in the transport bag. The 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. Deposits should be received by the Accounting and Payroll Section prior to 1200 hours on normal business days.
 - c. Any member transporting receipts in a locked bag will remain in the Accounting and Payroll 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 (5) years.
 - f. File receipts received from the Accounting and Payroll Section for five (5) years.
4. Other Elements Transmittal of Funds
 - a. Criminal Records Section will complete a deposit every day to the Accounting and Payroll Section. On holidays and weekends deposits will be held until the next business day for the Accounting and Payroll 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 BOPC 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 BOPC 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 BOPC 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 BOPC is the highest level of authority and any committed amounts will be imposed by BOPC action. For example, purchase commitments (encumbrances) outstanding at year end approved by the BOPC 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 BOPC 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 BOPC 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 will 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 BOPC.

OneIT BUDGET PROCEDURE

- A. The goal of the OneIT Initiative collaboration between the Department and the City of Kansas City is to achieve efficiencies and savings through the purchasing, implementation, and use of goods and services pertaining to IT resources.
- B. The Fiscal Division will maintain control of the Department's OneIT budget.
- C. Purchasing Procedure
 - 1. All Information Technology purchase requests will be forwarded through the chain of command to the Fiscal Division for approval.
 - 2. The Fiscal Division will review the request and determine if it will be a OneIT purchase and the availability of OneIT funds.
 - 3. If approved the request will be forwarded to Information Services Division (ISD) for review (with the exception of requests that originated in ISD).
 - 4. The Fiscal Division will forward the request to City Purchasing for processing.
- D. Department members should follow current fiscal policy in the event questions arise.