



DEPARTMENTAL REGULATIONS
CONCORD POLICE DEPARTMENT

PROCEDURE 75
EFFECTIVE DATE: 8/1997
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I.D. NUMBER:322

Chief of Police

FISCAL MANAGEMENT OF REVENUE RECEIVED AT POLICE DEPARTMENT

A. POLICY STATEMENT

As part of performance-based budgeting, the Police Department is held accountable for the performance and management of its revenue funds. Project managers with account responsibility are held responsible for achieving revenue goals, monitoring fund performance, and managing their accounts in accordance with generally accepted accounting principles. This includes ensuring that the appropriate internal controls are followed to provide for public accountability of funds and to adhere to City policies in the management of their accounts.

B. GENERAL

1. Revenue accounts and special internal accounts within the Concord Police Department:

ACCOUNT NUMBER	DESCRIPTION
42300	Taxi and Tow Permits
42200	Gun Permits: Concealed, Gun Dealer
42310	Bicycle Licenses
42330	Entertainment permits, Massage, Card, Fortune Teller, Video
43010	Vehicle Code Fines
43020	Parking fines
45330	POST
47220	Special Event Revenue
46305	Police Services - BGP
46310	Clayton Reimbursement
6708-00	Booking Fees
46340	Abandoned Vehicle Program
46350	Reserve Contract Services
46360	Neighborhood Watch Signs
46370	Driving Under Influence
46380	Photo Service
46390	False Alarms and Alarm Permits
46020	Records Bureau Services: Police Reports, SDTs, etc.
46392	Auto Release - Tow Release, Repo Fee, VIN Verification Fee
46393	Fingerprint Fees
46394	Civil Action Witness Fees
6724-00	Juvenile Curfew
24320	Live Scan – Fingerprint Processing
7110-00	Sale of Real \ Personal Property
7112-01	Juvenile Work Detail
7112-02	Contract Services for Sworn
7113-00	Clearing Account for Asset Seizure

ACCOUNT NUMBER	DESCRIPTION
7120-00	Property Room Criminal Cases
3-BS-4100-50	Asset Forfeiture
737-BS-2500	Asset Seizure
736-BS-2500-10	DARE Donations
738-BS-2500-10	Vehicle Seizure
Concord Diablo Federal Credit Union	PAL Donations
400-1G01-8460-00	SIB Buy Fund
752-BS-2500-10	Canine Donations
200-1A02-8325	Training Account
7112-03	Miscellaneous
776-B5-2500-10	Evidence Currency

2. Revenue and Special Account project managers shall be responsible for the proper disposition of funds pursuant to this order.
3. The program manager responsible for the P. B. B. Program under which the individual funds are collected shall review the relevant funds at least once annually to ensure that they are being collected and expended in accordance with applicable law and City policy. The City Treasurers Office will conduct a yearly audit of all funds and provide the report to the appropriate authority.
 - .1 Program managers may request an independent audit of their funds as a means of facilitating managers= responsibilities of properly expending and accounting for their funds.
 - .2 The City Treasurer is responsible for the receipt and safety of all City monies. The Treasurer is authorized to declare rules for establishing procedures for the receipt, handling and deposit of cash into the city treasury. The Treasurer will be governed by Government Code section 41001, which in part requires a monthly accounting of all accounts to the City Clerk and the governing body. This report shall include receipts, disbursements and fund balances.
4. If during the course of business an employee expends personal funds for city business purposes, the employee must file a Demand for Reimbursement form. This form must be routed to the employee's supervisor for approval. Once approved, the form will be routed to the Investigations and Administrative Services Bureau for final processing.

C. FUND/ACCOUNT MANAGEMENT

1. Payments (cash, debit card and credit card) made to the Concord Police Department for goods or services shall be accepted only by the Records Bureau and only by staff who have recognized City training in both cash handling and the Point of Sales (POS) system. All payments will be processed through the POS system. The POS system will be opened to mirror the hours of the Community Service Desk.
 - .1 The following listed positions are authorized to receive payments made to the Police Department. Per City of Concord policy, all those who handle cash shall attend Cash Handling training. The positions are:
 - .01 Records Administrative Clerk II
 - .02 Records Secretary
 - .03 Records Manager
 - .04 Records Administrative Clerk III

- .2 All payments will be processed by Records Bureau personnel through the POS system.
 - .3 No payments will be accepted after Records personnel have closed the POS terminal. If a cash bail is accepted after hours, both the jailer and the on duty Records personnel shall verify the amount, both sign the envelope, breakdown the cash on the envelope, seal and deposit the envelope in the drop safe. It will be processed the next business day into the POS system by authorized personnel.
 - .4 All persons making payment for police services shall first be referred to the Records Bureau where they will pay the required fees. The employee who processes the transaction will do the following:
 - .01 Collect the fees for services to be rendered and process the transaction through the POS in accordance with procedures established by the City Treasure's office.
 - .02 The customer shall be given POS receipt showing that all relevant fees have been paid.
 - .03 The customer shall be directed back to the unit providing the service.
 - .04 The unit employee shall review the POS receipt and verify that all fees have been paid, at which time the services shall be rendered.
 - .5 At the end of each shift, it will be the responsibility of each Customer Service Administrative Clerk to close down their POS terminal. The process shall be as follows:
 - .01 The Administrative Clerk shall printout a Daily Cash Balance Report from POS..
 - .02 The Administrative Clerk will reconcile the daily work (cash, checks and credit card slips) to the Daily Cash Balance Report. The Administrative clerk shall ensure that \$75.00 for the next business day. This \$75.00 will be placed in the clear money bag for each terminal. All work should be placed in a sealed envelope along with Daily Cash Balance Report. The next days starting cash shall be placed in the cash bag.
 - .03 The sealed envelope is then either given to the Records Manager or Administrative Secretary for reconciliation and deposit consolidation or put in the drop safe for later deposit consolidation.
 - .04 The Administrative Clerk will then reset the machine to be ready for the next business day.
2. All funds received by the Records Bureau will then be processed and routed to the City Finance Department for final processing.
 - .1 All funds received will be processed through the POS system in the Records Bureau.
 - .2 A daily balance sheet log/ledger will be maintained in the Records Bureau. The Records Bureau will also maintain copies of all receipts sent to the Finance Department. The Administrative Secretary or the Records Manager will fill out the required deposit slips and other paperwork for the Finance Department/Treasurers office.
 3. An employee from the Police Department shall deposit the revenue received by the Records Bureau. This shall be done daily.
 4. All cash disbursement requests must be accompanied by a receipt and be approved by a supervisor. Any disbursements of \$50.00 cash and under must be approved by the Chief, Captains or Budget Manager and

then routed to Chief's Administrative Assistant for disbursement. There will be no cash disbursements over \$50.

D. SPECIAL FUND DISPOSITION, PAL ACCOUNT, ASSET SEIZURE/FORFEITURE ACCOUNTS AND CANINE ACCOUNTS

1. PAL Account
 - .1 Administered by PAL Board of Directors
 - .2 Maintained as nonprofit organization
2. DARE Donations
 - .1 All donations to the DARE Program shall be routed through the DARE officers.
 - .01 DARE officers shall deposit such donations as soon as possible with the Finance Department and obtain a receipt for each deposit.
3. Asset Forfeiture/Seizure Accounts
 - .1 Assets seized pursuant to 11470 Health & Safety Code. The investigator in charge of the case is responsible for delivering money seized to the Finance Department for deposit into the Asset Seizure Account.
 - .2 Forfeited Assets. The investigator in charge of the case shall forward any disposition orders relating to the property forfeited to the Finance Department.
4. Canine (K9) Account
 - .1 The Canine Account is funded through public and private donations.
 - .01 All donations shall be delivered to the K9 Coordinator.
 - .02 The K9 Coordinator shall deliver funds to Records Bureau.
 - .03 Records Bureau shall deposit funds with the Finance Department.
5. Vehicle Seizure Account
 - .1 Maintained by the Traffic Bureau.
 - .2 Some of the revenue will be dispersed to a Hit & Run reward fund.
 - .3 Monies received will be deposited with the Finance Department by the Traffic Bureau supervisor.