

Police Restricted Funds Procedures

1.0 Purpose:

- 1.1 To establish certain written rules and procedures to be used in handling the City's recording of revenues, expenditures and fund balances for police restricted funds.

2.0 Scope:

- 2.1 To inform appropriate City personnel of the procedures for recording revenues, processing approved expenditures and allocating restricted fund balance. These rules will help to ensure that each transaction is recorded correctly as allowed by State Statute and City Policy.

3.0 Policy:

3.1 Revenue, Expense and Fund Balance Recording

- a. Revenues – Each revenue will have a separate account to distinguish between the different classifications of restricted funds. E-Citation, Prison Review Agency and Senate 740 revenues will be recorded through Finance cash receipts as defined on reports received from the County. Drug Asset receipts will be forwarded from the Police Department to the Finance Department to record. DUI Impound Fees are recorded by the Police Department in their daily cash drawer.
- b. Expenses will be charged to separate expense accounts by the Police Department. The expenses will be classified separately to distinguish between the different classifications of restricted funds. Expenses must conform to the statutes outlined in the below categories. Finance will review expenses to make sure they are in line with the statutes.
- c. Fund Balance – At yearend Finance will reallocate the ending fund balance to the areas of Alcohol Asset Forfeiture, Drug Asset Forfeiture and E-Citations. The allocation will add any revenues received per each classification and subtract any expenditures by classification to the beginning fund balance for each restricted account. Interest revenues will be allocated based on percentage total of each classification ending balance.

3.2 E-Citation Fee (ECA)

- a. Revenue - Collected via County and electronically deposited to City bank account. The fee is identified separately on the monthly report from the County. The fee is to help defray the cost of establishing and maintaining electronic citations. The fee collected is \$5.00, where the County retains 60% and 40% is provided to the arresting agency. The revenue is deposited into the Police Restricted Fund.
- b. Expenses – Establishing and maintaining of electronic citations.

3.3 Prison Review Agency (PRA)

- a. Revenue – Collected via County and electronically deposited to the City bank account. The fee is identified separately on the monthly report from the County. The fee is to help for the acquisition or maintenance of police vehicles. The fee collected is \$29.00, where \$20 goes to the law enforcement agency that employed the arresting officer and \$9 goes to the Drivers Education Fund. The revenue is deposited into the General Fund.

- b. Expenses – Acquisition or maintenance of police vehicles. The Police Operating expenditures in the General Fund pay for the outfitting of police vehicles.

3.4 Senate 740

- a. Revenue – Collected via County and electronically deposited to the City bank account. The fee is identified separately on the monthly report from the County. The fee is for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs. The fee collected is \$750, where \$350 goes to the law enforcement agency that made the arrest and \$400 goes to the State Treasurer. If the person has previously been convicted, the fee is \$1,000 where \$200 goes to the arresting agency and \$800 goes to the State Treasurer.
- b. Expenses - The fee is for enforcement and prevention of driving while under the influence of alcohol, other drug or drugs. Expenses include but not limited to the purchase of law enforcement equipment and commodities that will assist in the prevention of alcohol related criminal violence throughout the state; police officer training and education in the areas related to alcohol related crime, including but not limited to salaries for hire back funding for safety checkpoints, saturation patrols, and liquor store sting operations.

3.5 Drug Asset Forfeiture

- a. Revenue – All monies and the sale proceeds of all other property forfeited and seized under this Act shall be distributed as follows: 65% shall be distributed to the metropolitan enforcement group, local, municipal, county or state law enforcement agency or agencies which conducted or participated in the investigation resulting in the forfeiture.
- b. Expenses – The amounts distributed are to be used for governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence.

3.6 DUI Impound Fee

- a. Revenue – In 2014 City Council approved a \$500 impound fee under chapter 76 of the City Code to be deposited into the Police Restricted Fund. The impound fee relates to impounding vehicles for incidents relating to arrest for driving under the influence or driving while license suspended or revoked where the cause of action is a result of driving under the influence. All fees to be deposited into the Police Restricted Fund.
- b. Expenses – Fees are to be used to fund DUI-related training and equipment.

4.0 Distribution

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