



City of Alpine
SPECIAL CITY COUNCIL MEETING
803 W. Holland Avenue, Alpine, Texas 79830
Tuesday, August 31, 2021 - 5:30 P.M.

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS WILL HOLD A SPECIAL MEETING AT 5:30 P.M. ON TUESDAY, AUGUST 31, 2021, AT CITY COUNCIL CHAMBERS AT 803 W. HOLLAND AVENUE AND VIA ZOOM CONFERENCE, IN THE CITY OF ALPINE, TEXAS. MEETING LOGIN DETAILS MAY BE FOUND AT WWW.CITYOFALPINE.COM. THIS NOTICE IS POSTED PURSUANT TO THE TEXAS OPEN MEETINGS ACT (SECTION 551.043, TEXAS GOVERNMENT CODE).

Members of the audience will be provided an opportunity to address the Council on any agenda item after the determination of quorum and proof of notice of the meeting. Zoom meeting guidelines and procedures may be found on the City Website. **Remarks will be limited to a total of 3 minutes per person. Please speak into the microphone located at the podium and state your name and address for in-person attendance. When addressing the Council, please introduce yourself by first and last name and state aloud the Ward that you reside in or have business interest in.** For public comments made by virtual attendance, please email your name and the Ward that you reside in or have business interest in. For public comments made by virtual attendance, please email your name to the meeting moderator at g.calderon@ci.alpine.tx.us. If you do not live or own property in the City please state that in your email. If you have a petition or other information pertaining to your subject, please email it to the City Secretary beforehand at city.secretary@ci.alpine.tx.us. State law generally prohibits the Council from discussing or taking any action on any issue not included on the agenda, but if appropriate, the Council may schedule the topic for future discussion or refer the matter to staff. **NO PERSONAL ATTACKS ON COUNCIL MEMBERS OR CITY STAFF WILL BE ALLOWED.** The Mayor and/or City Council Members may call a Point of Order to stop personal attacks or meeting disruptions. If an individual continues to personally attack an elected official or staff member in a meeting, they may be barred.

SPECIAL CITY COUNCIL MEETING AGENDA - 5:30 P.M.

1. **Call to Order and Pledge of Allegiance.**
2. **Determination of a Quorum and Proof of Notice of the Meeting.**
3. **Public Comments** – (limited to 3 minutes per person)
4. **Presentation, Recognitions, and Proclamations** – None
5. **Reports** – None

City Mayor Report.

City Attorney Report.

City Manager Report.

City Staff Update.

6. **Public Hearings** – None
7. **Consent Agenda** – None
(Minutes, Financial reports, Department written reports, board appointments, etc.) **Notice to the Public** – The following items are of a routine and administrative nature. The Council has been furnished with background and support material on each item, and/or it has been discussed at a previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by a Council Member, in which event the item or items will immediately be withdrawn for individual consideration in its normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote.
8. **Information or Discussion items** – None
9. **Action items to be accompanied by a brief statement of facts, including where funds are coming from, if applicable.** (Action items limited to 10 per meeting. After being called upon by the Mayor or Mayor Pro Tem, Citizens are required to state their name and the Ward in which they reside. Priority will be given to citizens of Alpine and those who own businesses or property in the City. Individuals who do not live in, or own businesses or property in the City Limits of Alpine, will be allowed to speak if there is time available.)

1. Discuss, consider, and approve Resolution 2021-08-31, a resolution approving the updated Credit Card Policy (M. Antrim, Interim City Manager)
2. Discuss, consider, and approve Resolution 2021-08-32, a resolution approving Grant Policies & Procedures (M. Antrim, Interim City Manager)

10. City Council member Comments and Answers – No discussion or action may take place.

NOTICE: The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed on the posted agenda, above, as authorized by the Texas Government Code, Sections 551.071 (consultation with attorney), 551.072 (deliberations about real property), 551.073 (deliberations about gifts and donations), 551.074 (personnel matters), 551.076 (deliberations about security devices), and 551.086 (economic development).

11. Executive Session –

1. Deliberate the vacancy and appointment of the Chief of Police. Darrell Losoya is being recommended to be appointed as full-time Chief of Police, with the advice and consent of the City Council (M. Antrim, Interim City Manager)

12. Action – Executive Session –

1. Action, if any, concerning the vacancy and appointment of the Chief of Police. Darrell Losoya is being recommended to be appointed as full-time Chief of Police, with the advice and consent of the City Council (M. Antrim, Interim City Manager)

13. Adjournment.

CERTIFICATION

I, Geoffrey R. Calderon, City Secretary, hereby certify that this notice was posted at City Hall, a convenient and readily accessible place to the general public and to the City's website www.cityofalpine.com pursuant to Section 551.043, Texas Government Code. The said notice was posted at 2:00 P.M. on August 27, 2021, and remained so posted for at least 72 hours preceding the scheduled time of the said meeting. This facility is wheelchair accessible and accessible parking space is available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (432) 837-3301, option 1, or email city.secretary@ci.alpine.tx.us for further information.


Geoffrey R. Calderon, City Secretary



9. Action items to be accompanied by a brief statement of facts, including where funds are coming from, if applicable. (Action items limited to 10 per meeting. After being called upon by the Mayor or Mayor Pro Tem, Citizens are required to state their name and the Ward in which they reside. Priority will be given to citizens of Alpine and those who own businesses or property in the City. Individuals who do not live in, or own businesses or property in the City Limits of Alpine, will be allowed to speak if there is time available.)

1. Discuss, consider, and approve Resolution 2021-08-31, a resolution approving the updated Credit Card Policy (M. Antrim, Interim City Manager)
2. Discuss, consider, and approve Resolution 2021-08-32, a resolution approving Grant Policies & Procedures (M. Antrim, Interim City Manager)

1. Discuss, consider, and approve Resolution 2021-08-31, a resolution approving the updated Credit Card Policy (M. Antrim, Interim City Manager)

THE STATE OF TEXAS

COUNTY OF BREWSTER

CITY OF ALPINE

RESOLUTION 2021-08-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AUTHORIZING A CHARGE ACCOUNT TO BE OPENED WITH CITIBANK; ESTABLISHING A CREDIT CARD USE POLICY; AND ESTABLISHING A PROCEDURE FOR CREDIT CARD USE BY DESIGNATED EMPLOYEES OF THE CITY OF ALPINE TEXAS.

WHEREAS, the City Council deems it necessary to create an efficient method of procurement for the City of Alpine; and

WHEREAS, the City Council deems it necessary and prudent to establish guidelines, procedures, and penalties in order to ensure the security and integrity of City finances; and

WHEREAS, the issuance of a credit card is designed to allow employees to purchase items needed for City business and is considered an enhancement to the purchasing process.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION 1. The City Council authorizes that a charge account shall be opened in an amount not to exceed \$50,000.00.

SECTION 2. The City of Alpine will issue City credit cards to designated employees for use in their official employment capacities.

SECTION 3. The documents hereto attached as **Exhibit A and Exhibit B** reflect the adopted credit card policy and user agreement. The aforementioned exhibits establish the acceptable and unacceptable uses of such credit cards.

SECTION 4. Use of a City credit card is a privilege, which the City may withdraw in the event of serious or repeated abuse and any credit card the City issues to an employee must be used for official city business purposes only.

SECTION 5. This policy takes effect immediately upon approval.

PASSED, APPROVED, AND ADOPTED ON THIS THE 31st DAY OF AUGUST 2021 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

Andres "Andy" Ramos, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

Rod Ponton, City Attorney

EXHIBIT A

City of Alpine Credit Card Policy

Purpose

The purpose of this policy is to establish procedures for the use of Credit Cards by eligible individuals.

Establishment

The City of Alpine will issue City credit cards to employees for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit cards. The issuance of credit cards is designed to allow employees to purchase items needed for City business and is considered an enhancement to the purchasing process. Use of City credit cards is a privilege which the City may withdraw in the event of serious or repeated abuse. **Any credit card the City issues to an employee must be used for official city business purposes only.**

Participants and Responsibilities

1. City credit cards will be issued to the City Manager, City Secretary, Director of Finance, Public Works Director, Director of Utilities, Gas Department Director and employees authorized by Directors.
2. Credit cards issued to the City Manager, City Secretary and Director of Finance will have a monthly authorized limit of \$5,000.
3. Credit cards issued to Public Works Director, Director of Utilities, and Gas Department Director will have a monthly authorized limit of \$2,500.
4. Credit cards issued to Managers, Foremen, and Department Supervisors will have a monthly authorized limit of \$1,000.
5. Credit cards issued to all other employees will have a monthly authorized limit of \$500.
6. Total combined issued City credit cards will not exceed \$50,000.
7. Authorized limits may be adjusted to accommodate employee training and travel expenses, but will be reduced upon completion of training and/or travel.
8. All authorized employees must sign an agreement acknowledging that he / she has read and understands the policies and procedures governing the use of a City credit card or charge account. (See Exhibit B)
9. Authorized Directors must maintain their cards in a secure location, are responsible for any costs associated with replacement if lost or damaged, and must be able to produce the card upon request.
10. All other authorized employee credit cards will be maintained by a designated custodian.
11. All authorized card holders are responsible for immediately reporting any fraudulent use or misapplication of the card to the Finance Director or designated Finance Clerk so that appropriate steps can be taken.
12. All authorized card holders are responsible for ensuring that standard purchasing procedures are followed and documentation is complete for every transaction.
13. All authorized card holders are responsible for notifying vendors that the City of Alpine should be exempt from sales tax if used for the purchases of goods and services. Tax exempt certificates are available through the Finance Department.

14. Employees are responsible for the delivery arrangements and receipt of merchandise they have ordered and working with the vendor to correct any problems, exchanges, or credits.

Credit Card Custodian

1. Each Director will designate a person within their department to be the designated credit card custodian to oversee the department credit cards.
2. When an authorized employee needs a city credit card, the designated person will release the card to the authorized user and have them sign out the card. A sign out sheet will be maintained by the designated person and will include the name of the employee, the date the card was given to the employee, and the date the card was returned.
3. When the card is not in use, it is to be under control of the designated custodian.
4. The employee using a city issued credit card is responsible for returning the card to the designated custodian the next workday after returning to work.
5. The card shall be returned personally to the custodian along with **ALL actual, itemized receipts for charges on the card.**
6. The designated credit card custodian will provide the Finance Department copies of the sign in log of authorized employees by the 15th of each month.

Allowable and Unallowable Expenses

1. Allowable

- a. Travel and training. City credit cards may be used when traveling for official city business in accordance with the city's travel policy. This includes:
 - i. Registration Fees and materials
 - ii. Meals not provided by conferences/ training facilities
 - iii. Vehicle rental Fees/ Taxi Fees
 - iv. Flights
 - v. Hotels
 - vi. Fuel
- b. Supplies and equipment used only for City purposes and as a needed for an emergency or urgent basis. **Purchases over \$2,500 are not to be charged without proper authorization.**

2. Unallowable Expenses

- a. City Credit Cards **SHALL NOT** be used to circumvent the standard purchasing policy.
- b. City credit cards **SHALL NOT** be used for personal purchases.
- c. City credit cards **SHALL NOT** be used for cash advances or cash-type transactions (cash, cash in addition to purchase, cash in lieu of credit to the account, traveler's checks, money orders, gambling, ATM transactions, etc).
- d. City credit cards **SHALL NOT** be used by anyone other than the cardholder to make purchases.
- e. City credit cards **SHALL NOT** be used to purchase alcohol or tobacco products.
- f. City credit cards **SHALL NOT** be used for room service, entertainment, in room pay-per view, and telephone purchase of any type.
- g. City credit cards **SHALL NOT** be used to purchase clothing and shoes.
- h. City credit cards **SHALL NOT** be used to purchase snacks.

Reconciliation Process

1. Employees authorized to use city credit cards are responsible for providing all necessary documentation required by the Finance Department to process payment on a timely basis.
2. Employees will submit itemized receipts as soon as possible, but no later than five business days after the purchase date.
3. Employees will submit delivery receipts no later than two days after the date merchandise is received.
4. Employees will document internet purchases by printing out the purchase confirmation page from the vendor's website.
5. Purchase Orders are required for purchases over \$250. All purchases under \$250 do not require a purchase order, receipts must be **signed** off by department Director acknowledging the purchase and expense account information included.

Penalties

1. Employees shall be personally responsible for any unauthorized expenditures and will be required to repay expenditures that are considered in violation of these policies.
 - a. Repayment shall be made either through direct payment or by payroll deduction.
 - b. Payroll deduction will be based on the amount of the unauthorized expenditure. Repayment may only be divided between several pay periods if the deduction would take the employee minimum wage for the pay period.
 - c. Unauthorized charges which exceed a payroll period may result in suspension without pay or immediate termination.
2. If interest or late fees are incurred as a result of an employee failure to submit necessary documentation in a timely manner, the employee will be responsible for payment of those card penalty fees, and payment shall be withheld from the employee pay/compensation.
3. Employees using a city issued credit card for purchases that are subsequently deemed to an inappropriate use of department funds will be responsible for payment of said charges and will be disciplined, including possible termination.
4. Violation or misuse of the City credit card by an employee in accordance with this policy constitutes theft and shall result in revocation of the card and/or other disciplinary action, including termination or prosecution.
 - a. 1st offense – card suspended for 1 month
 - b. 2nd offense – card revoked and possible termination

EXHIBIT B**CITY OF ALPINE CREDIT CARD USER AGREEMENT**

I, _____, as an Employee of the City of Alpine, hereby certify that I understand and agree to abide by the City of Alpine's policy regarding the use of a city issued credit card and accept personal responsibility for the safeguard and proper use of the City credit card number (#) _____, which has been assigned to me, in accordance with the terms outlined below.

I have read, understand, and will comply with the City of Alpine's adopted Credit Card and Travel Policy.

I acknowledge that I am responsible for and will provide all necessary documentation to the Finance Department or designated credit card custodian within the time specified:

1. Itemized receipts no later than five (5) business days after the purchase date, or within five (5) days of return from travel status.
2. Delivery receipts no later than two (2) days after the received date.
3. Proof of internet purchase with a copy of the purchase confirmation page from the vendor's website.

I understand that violation or misuse of the City credit card in accordance with this policy or the travel policy shall result in revocation of the card and/or other disciplinary action, including termination.

I understand that if interest or late fees are incurred as a result of my failure to submit necessary documentation in a timely manner that I will be personally responsible for payment of those fees, and costs of any such fees incurred as a result of my failure are hereby authorized to be withheld from my paycheck.

I understand that I will be personally liable for all unauthorized charges and other charges that are inconsistent with the City's Credit Card Policy and Travel Policy I incur to the City credit card. I hereby consent to the City deducting all such penalties/fees from my paycheck.

Employee Signature

Date

Witness

Date

2. Discuss, consider, and approve Resolution 2021-08-32, a resolution approving Grant Policies & Procedures (M. Antrim, Interim City Manager)

THE STATE OF TEXAS

COUNTY OF BREWSTER

CITY OF ALPINE

RESOLUTION 2021-08-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS ESTABLISHING GRANT POLICIES AND PROCEDURES AND ADOPTING REGULATIONS FOR THE CITY TO ADHERE TO IN RELATION TO PROPER PRACTICES AND PROCEDURES.

WHEREAS, the City Council deems it necessary to create an efficient method of conducting City business that is better aligned with best grant practices; and

WHEREAS, the establishment of grant policies and procedures will benefit the City and limit liability; and

WHEREAS, the City Council deems it prudent to establish guidelines, procedures, and penalties in order to ensure the security and integrity of City finances and grant eligibility.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION 1. Pursuant to requirements in 2 CFR, Part 200: The City Council hereby adopts Grant Policies and Procedures compliant with Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards.

SECTION 2. This policy will be reviewed annually to ensure compliance with federal and state laws.

SECTION 3. Exhibits will be updated in accordance with their annual review.

SECTION 2. This policy takes effect immediately upon approval.

PASSED, APPROVED, AND ADOPTED ON THIS THE 31st DAY OF AUGUST 2021 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

Andres "Andy" Ramos, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

Rod Ponton, City Attorney

EXHIBIT "A"

CITY OF ALPINE

Grant Policies and Procedures

Pursuant to Requirements in 2 CFR Part 200:
Uniform Administrative Requirements, Cost
Principles, and Audit Requirements for Federal
Awards

Contents

General Information	7
Purpose	7
Effective Date	7
Grant Award Application and Requirements	8
Grant Application Process	8
New Grants	8
Existing Grants	8
Pre-Award Requirements	9
Financial Management System	9
Hill Country Software Modules	9
Payroll Module	9
Accounts Payable Module	9
Accounts Receivable Module	10
Capital Asset Module	10
General Ledger Module	10
Chart of Accounts	10
Fund Type – XX-xxx-xxxx	10
Department – xx.XXX.xxxx	10
Line Item - xx.xxx.XXXX	10
General Ledger Transaction	11
Budgeting Grant Funds	11
Budget Amendments	11
Budgeting - Matching or In-Kind Contributions	11
Indirect Cost Plan	12
Standards for Financial and Program Management	12
Internal Controls	12
List of Grant Awards	13
Reporting	13
FFARA Reporting	13
Fiscal Reporting and Payments	13
Programmatic Reporting	13
Program Income	13
Definition	13

Using Program Income.....	14
Period of Performance	14
Required certifications	15
Conflict of Interest	16
Protected Personally Identifiable Information (PII)	16
Definition	16
Human Resource	17
Compensation and Benefits – Employee (Payroll Expenditures and Fringe Benefits).....	17
Hiring/Employee Changes/Terminations.....	18
Application for Employment.....	18
Employment Termination.....	18
Accounting	19
General Accounting Policies and Procedures.....	19
Cash Receipts	21
Mail Receipts	21
Over the Counter Receipts.....	22
Direct Deposit Receipts.....	22
Receipt of Grant Funds	22
Tracking and Recording Receivables.....	23
Activities Allowed/Unallowed.....	23
Cost Principles.....	23
Exceptions.....	24
Accounts Payable	24
Approval of Grant Expenditures	24
General Finance Division Procedures	24
Travel and Subsistence	25
Credit Card Policy.....	27
Payroll	30
Required Payroll Data	30
Payroll Standards	30
Payroll Preparation – General Procedure.....	31
Payroll Procedures	32
Attendance and Time Reports	33
Time and Effort.....	34
Why is time and effort documentation required?.....	34

When is time and effort documentation required?	34
What type of documentation is required?	35
Employee Leave Records	36
Bank Account Reconciliation.....	36
Grant Closeout Procedures	38
Other Program Requirements	39
Eligibility	39
Matching, Level of Effort, Earmarking	39
Definitions.....	39
Cost Sharing or Matching.....	39
Earmarking.....	40
Level of Effort.....	40
Special Tests and Provision	40
Non-Compliance.....	41
Audit Findings	41
Fraud.....	41
Remedy for Non-Compliance.....	41
Procurement	41
Implementation of New OMB Uniform Guidance	41
Purchasing Procedures.....	41
Purchasing - Accounting Procedures.....	44
City Council Authorization and Approval	45
Authorization Limits.....	46
Property Standards	46
General.....	46
Capitalization of Capital Asset Equipment	47
Council Authorization on RFP and Equipment Purchase	47
Tracking of Capital Assets.....	48
Tagging of Capital Assets.....	49
Disposal of Capital Assets.....	49
Depreciating Capital Assets.....	51
General Fund	51
Special Revenue Fund	51
Enterprise Fund.....	51
Other Policies	51

Records Management	51
Definition of Records of the City of Alpine	51
Records Declared Public Property	52
Policy.....	52
Records Management Officer.....	52
Records Control Schedule.....	52
Backup Procedures	52
Client Computers Backup	52
Investment Policy.....	53
Policy Statement.....	53
Fraud Policy.....	53
Background	53
Scope of Policy	53
Policy.....	53
Actions Constituting Fraud	53
Other Irregularities	54
Investigation Responsibilities	54
Confidentiality	54
Authorization for Investigating Suspected Fraud	54
Reporting Procedures	55
Termination	55
Administration	55
GASB No. 54	55
Definitions.....	56
Committing of Funds	56
Grant Standing Operating Procedures.....	57
Exhibits	58
Exhibit 1 - Organizational Chart	59
Exhibit 2 - COA Chart of Accounts Fiscal Year 20XX	60
Exhibit 3 - City Investment Policy.....	101
Exhibit 4 – City Cash Handling Policy.....	118
Exhibit 5 – City Credit Card Policy.....	124
Exhibit 6 – Grants: Standing Operating Procedures.....	128



Purpose

The City of Alpine (City) has established policies and procedures to apply consistency, increase efficiency, and strengthen oversight of federal, state and local funds in order to reduce the risk of waste, fraud and abuse.

As specified in 2 CFR200.400, the City has the following responsibilities as a grantee:

1. Efficient and effective administration of grants through sound management practices.
2. Administering federal funds consistent with agreements, program objectives, and terms and conditions of grant award
3. Employing sound organization and management techniques to assure proper and efficient administration.
4. Having accounting practices that are consistent with federal cost principles and provide for adequate documentation to support costs charged to federal funds.
5. Applying cost principles on a consistent basis.
6. May not earn or keep any profits resulting from federal funds; unless explicitly authorized in the terms and conditions of the grant award.

This manual includes the policies and procedures in place that address the responsibilities of the City of Alpine as a grantee. These grant policies and procedures are evaluated annually to incorporate any changes or developments in the law or within the City of Alpine and are applicable to all federal and state grants awarded to the City. Any “federal” reference in the manual should be considered as applicable to non-federal grants, unless the grant agreement specifies otherwise. In addition, this manual should be used in the administration of the City’s local grants and cooperative agreements, as applicable. It is considered a living document and as such, may be revised as deemed necessary. This manual should be used in conjunction with grant agreements and any other City program guides and manuals. While procedures are essentially the same, calendar dates, allowable/unallowable expenditures, special tests and provisions may vary by funding source.

All employees who deal with federal, state and local grants must be familiar with them and must fully comply with all requirements contained herein.

Effective Date

This manual is effective for Federal awards made on or after October 1, 2020. The effective date of the Uniform guidance for sub-awards is the same as the effective date of the Federal award from which the sub-award is made. In any circumstances where the provisions of federal or state statutes or regulations differ from the provisions of 2 CFR part 200, the provision of the Federal or state statute or regulations govern.



Grant Application Process

New Grants

Staff shall follow certain procedures when researching or applying for new grants. Employees that are not considered staff support may bring new grant opportunities to directors to present to the City's Grant Writer. Staff may find new grant opportunities through email notifications, state or federal association notifications and the catalog of federal domestic assistance website. Please note this list is not exhaustive but only includes some of the most commonly used methods.

The Grant Writer shall research the program to determine the scope of work, matching requirements, allow ability to charge indirect cost and personnel requirements. If the Grant Writer determines the grant is viable for the City of Alpine to administer, he/she shall meet with the City Manager and the Finance Director to present the grant opportunity. The Finance Director shall inform the City Manager if the City can financially manage the grant funds. The City Manager shall have final decision if the grant application shall go before the City Council to request approval to submit the application to the funding source. The Council shall make the final determination if the City is going to submit the application to the funding source.

Existing Grants

The Grant Writer shall follow certain procedures when re-applying for existing grants. Directors or employees that are not considered staff support are notified through email, mail or state association notifications of when existing grants are up for renewal. The City Manager is often notified as well of the funding availability. The Grant Writer shall provide notifications to the City Manager and Finance Director of how much funding is available and when the required paperwork is due to the funding organization. The Grant Writer shall prepare the budget for Finance to review prior to submitting to the funding agency. The Grant Writer shall provide the entire packet to the City Manager for review prior to submitting to the funding agency. Once the packet is determined to be complete the Director, City Secretary, or the City Manager shall email or mail the document to the funding agency.

The Grant Writer shall present the agreement or contract from the funding agency to the Finance Director and the City Manager to review. Once the City Manager receives notification from Finance that the agreement or contract is appropriate to sign, the City Manager shall sign and email or mail the signed document. The City Manager shall present an existing agreement or contract before the Council if the documentation requires a resolution or if the scope of work and funding level has changed extensively.

Pre-Award Requirements

The federal awarding agency and pass-through entities are required to evaluate the risk of the City in respect to financial stability, quality of management system, history of performance, audit reports, and ability to effectively implement the grant programs.

The City has implemented the following strategies to ensure that the risk level for grants management is determined to be low:

1. Timely submission of all required program and financial report
2. Ensuring compliance with the grant award fiscal guidelines and allowable cost principles as well as other terms and condition of the grant agreement
3. Ensuring that all grant-related staff are properly trained with respect to their grant management role
4. Ensuring there are adequate grant management procedures and internal controls.



Hill Country Software Modules

There are five accounting system modules in Hill Country Software. The modules are:

1. Payroll Module
2. Account Payable Module
3. Accounts Receivable
4. Capital Assets
5. General Ledger Module

Payroll Module

The payroll module provides for a complete payroll processing functionality with the ability to customize labor cost calculations, benefits, and employee deductions. It automatically creates General Ledger and Project/Grant transactions reflecting payroll expenses by department, project, grant or activity. There are fifteen standard reports are provided. Some reports generated by the City include but are not limited to the following reports: preliminary check register, detail preliminary check register (benefits & deductions), check register, pay stubs, employee listing report, deductions report, hours report and journal trace report. The payroll module automatically interfaces with the General Ledger module.

Accounts Payable Module

The Account Payable module provides for a strong payable management system. In addition to standard vendor payment processing, it provides integrated purchase order functionality. Further, the flexibility of the module allows for user-defined

control and processing “stages” to meet our operating environment. The module allows importation of data from external sources within the payables process, if required. This module also automatically interfaces into the General Ledger. Some of the account payable system reports generated by the City are as follows: vendor listing report, invoices summary report, account payable check report, purchase order listing of open & paid invoices, trace journal report, etc.

Accounts Receivable Module

The Account Receivable Module provides for recording of funds received from all sources. The module allows for receipts to be posted to specific funds, departments, and line items. Some of the account receivable system reports include daily listings, fund/account specific, and monthly deposit listing. This module also automatically interfaces into the General Ledger.

Capital Asset Module

The Capital Asset Module provides for recording of the City’s Assets. Information recorded for each asset, group of assets, or project includes name, description, purchase cost, fund/line item, serial number, make and model, and if the item is capitalized or depreciated. The Capital Asset Module does not directly interface with the General Ledger. The Capital Asset Module provides reports for the addition/ retirement of assets, complete asset lists, specific line-item reports, depreciation, detailed informational sheets for each asset, and others.

General Ledger Module

The General Ledger module provides reporting and management. Functionality includes: budget information captured at a detail transaction level, unique chart of accounts for each department or cost center, multiple standard reports for account drill-down, posting of unit/statistical information, and reporting capabilities

Chart of Accounts

The chart of accounts was developed using a nine-digit account number as follows:

Fund Type – XX-xxx-xxxx

The first two digits are used to determine the Fund type. The City maintains multiple funds.

See Exhibit 2 for description of the City’s list of departments

Department Code – xx.XXX.xxx

The next three digits are the department codes that identify the department, assets, liabilities, fund balance, revenues and expenditures.

See Exhibit 2 for description of the City’s list of departments

Line Item Code - xx.xxxx.XXXX

The last three digits are the specific line item associated with each department’s assets, liabilities, fund balance, revenues and expenditures.

See Exhibit 2 for description of the City’s list of departments

General Ledger Transaction

All general ledger financial transactions are recorded in Hill Country Software (accounting system). All transactions contain the following data elements:

1. Date of the general ledger transaction – the date the transactions should be within the posting month and within the posting fiscal year
2. Account code(s) – proper account code shall be used for all transactions
3. Transaction number – the number assigned should be in sequential order. A log of journal entries should be available. Automated, system-generated general ledger entries shall be easily distinguishable from manual general ledger entries.
4. The credit and debit amounts – debits shall equal credits.
5. Reason for the general ledger transaction - should provide reasonable explanation for the transaction such as cash receipt number, adjustment to expense etc.
6. Supporting documentation – supporting documentation shall be maintained to support the transaction

Budgeting Grant Funds

Many of the grants the City operates are recurring grants. Budgeting of funds for any year is based on awarded funds. The finance department collaborates with the staff managing the program, as appropriate, to ensure that all grant budget schedules are completed using the correct account code structure, purchasing, travel or other procedures. The allocation of the budget categories (salaries, supplies, travel, etc.) is based on the goals for the program for that specific year. Once the award is made by the federal or state agency, the budget is amended as necessary.

Budget Amendments

Each Director, along with the Grant Writer and the finance department, shall monitor the budget and propose amendments as deemed necessary. Budget amendments, if any, shall be prepared by the finance department and City Manager to ensure that the amendment is allowable under the grant provisions as some grants allow up to 25% transfer of funds between categories. The City Manager shall present the recommended budget amendment to City Council for approval. The Finance department shall be responsible for ensuring that the Hill Country system budget agrees to the agency approved budget.

Budgeting - Matching or In-Kind Contributions

Grants that require matching or in-kind contributions shall be evaluated for overall impact on the current and future City funds and shall be budgeted, see the Matching requirement for additional information on those compliance requirements.

For recurring grants, unless specifically stated otherwise in the grant agreement, expenditures can be incurred beginning on the start of the grant period, even if the final approved award has not been received. For new grants, expenditures cannot be incurred until the award has been made by the granting agency and received by the City.

Indirect Cost Plan

The City of Alpine prepares its annual Indirect Cost Plan after its Fiscal Year End Closing as of 09/30/20XX. During the year, the City ensures that it adheres to 2CFR 200. The General Ledger as well as the Statement of Revenues and Expenditures is reviewed monthly to ensure proper recording of revenues and proper recording of expenditures are in compliance with 2CFR200 regulations. All cost is reviewed to ensure it is necessary and reasonable and that it conforms to the cost principles and is consistent with policies and procedures afforded all of the City's activities. All cost is determined to be allowable and is accorded consistent treatment to all activities and determined to be in accordance with GAAP and is in compliance with laws and regulations governing funding awards. In addition, cost incurred may not be against the law and may not be already included in a cost sharing or matching requirement and cost must be net of applicable credits and be adequately documented.

All cost included in the proposal are allowable in accordance with the requirements of 2 CFR 200, "Uniform Administrative Requirements, Cost principles, and Audit requirement of the Federal Awards" and the Federal Award(s) to which they apply. Unallowable costs are adjusted for in allocating costs as indicated in the cost allocation plan. Any unallowable cost is specifically identified in the grant /contract as being unallowable, when applicable.

Samples of unallowable cost are as follows: Alcoholic beverages, Bad Debt, Contingency provisions, Entertainment, Fines and Penalties, Fund Raising Cost, Gift Cards, Interest on Borrowed Capital, Lobbying, and Social membership.

The City prepares its Indirect Cost Rate Plan Proposal using the Total Modified Direct Cost Methodology and develops a worksheet identifying Allocation Methodology.



Internal Controls

As specified in 2CFR 200.303, the City must:

- Establish and maintain effective internal controls over the federal award in compliance with Federal statutes, regulations and terms and condition of the Federal award.
- Comply with Federal statutes, regulations and terms and conditions of the Federal Awards.
- Evaluate and monitor compliance with statues, regulations and terms and conditions of federal awards
- Take prompt action when instances of noncompliance are identified including compliance identified in audit findings
- Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as

sensitive or City considers sensitive consistent with applicable Federal, state, local laws regarding privacy and obligations of confidentiality.

List of Grant Awards

A list of all grant awards shall be maintained and shall include the following information:

1. The CFDA title and number
2. Grant award number and grant year
3. Name of the federal awarding agency
4. Name of the pass-through entity, if any
5. Grant manager for each grant

Reporting

The City must comply with various types of reporting requirements.

Federal Funding Accountability and Transparency Act - FFARA Reporting

Generally, the City does not receive federally awarded funds directly. If sub-awards do occur, the City shall adhere to the FFATA Reporting provisions.

Fiscal Reporting and Payments

All awards are on a reimbursement basis. The City is reimbursed for expenses paid by the City. Request for reimbursement are based on summary general ledger reports, actual invoices, or payment stubs. The Request for Reimbursements are reviewed and approved by two different individuals within the Finance Department.

Programmatic Reporting

Programmatic Reporting is conducted as required under the terms of each grant. The reports shall be reviewed and approved by designated department staff prior to submission to the grantor.

On at least an annual basis, the Finance Director shall review the status of each federal grant fund. The review shall include a comparison of budget to actual expenditures.

Program Income

Definition

Program income is gross income earned by the City that is directly generated by a supported activity or earned as a result of the federal award during the period of performance (unless there is a requirement for disposition of program income after end of the period of performance as provided in 2 CFR 200.307(f)).

Program income as defined in 2 CFR 200.80 includes, but is not limited to income from:

- Fees for services performed
- The use of rental or real or personal property acquired under the federal awards

Program income does not include:

- Interest earned on advances of federal funds
- Except as otherwise provided in federal statutes, regulations or the terms and conditions of the federal award, rebates, credits, discounts, and interest earned on any of them.
- Proceeds from the sale of equipment or real property acquired in whole or in part under the federal award.

Using Program Income

Program income may be used in any of the following three methods, consistent with 2 CFR 200.307(e):

Deduction

Program income is deducted from allowable costs in order to determine the net allowable costs, rather than to increase the funds committed to the project. This method must be used if the federal awarding agency has given no prior approval for how program income is to be used and its regulations and terms and conditions of the federal award are silent on this matter. Where this method is used, program income must be applied to current costs unless the federal awarding agency authorizes otherwise.

Addition

With prior approval of the federal awarding agency, program income may be added to the federal award by the federal agency and the City.

Cost Sharing or Matching

With approval of the federal awarding agency, program may be used to meet the cost sharing or matching requirement of the federal award. The amount of the federal award remains the same.

Unless federal awarding agency regulations or the terms and conditions of the federal award specify otherwise, non-federal entities have no obligation to the federal government regarding program income earned after the end of the period of performance.

The Finance Director monitors the program income budget and conducts a trend analysis on a monthly basis. The Finance Director inquires and investigates any unusual activity over program income.

Period of Performance

In accordance with 2 CFR 200.309, the City may charge to the Federal award only allowable costs incurred during the period of performance (i.e. grant period) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity. As such, the Finance Director or Grant Writer, as part of the approval of expenditures for allow ability, shall review the expenditure and ensure that the cost incurred is within the allowed period of performance. All allowable grant expenditures shall be incurred during the grant period. Any expenditures incurred outside the period of performance shall be reclassified to the general fund.

The Finance Director or designee shall monitor the expenditures during the grant period to ensure that the funds are spent in a timely manner to accomplish the grant purposes and activities. Unless the Federal awarding agency or pass-through entity authorizes an extension, the City must liquidate all obligations incurred under the Federal award no later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.

As defined by 2 CFR 200.71, "obligations" mean orders placed for property and services, contract and sub-awards made, and similar transactions during a given period that require payment by the City during the same or future period.

Required certifications

As specified in 2 CFR 200.415, required certifications include:

1. The annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by the City Manager, Finance Director or other official who is authorized to legally bind the City of Alpine, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."
2. Certification of cost allocation plan or indirect cost rate proposal. Each cost allocation plan or indirect cost rate proposal must comply with the following:
 - a. A proposal to establish a cost allocation plan or an indirect cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the City, must be certified by the City using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs. The certificate must be signed on behalf of the City by the City Manager or the Director of Finance
 - b. Unless the non-Federal entity has elected the option under §200.414 Indirect costs, paragraph (f), the Federal Government may either disallow all indirect costs or unilaterally establish such a plan or rate when the non-Federal entity fails to submit a certified proposal for establishing such a plan or rate in accordance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because the non-Federal entity failed to submit a certified proposal, the plan or rate established shall be set to ensure that potentially unallowable costs shall not be reimbursed.

Conflict of Interest

All employees must disclose in writing any potential conflict of interest to the City. The City shall disclose those conflicts of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.

The Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties (Form 1295) to the governmental entity or the state agency at the time the business entity submits the signed contract to the governmental entity or state agency.

All contracts entered by the City of Alpine with a business entity with a value of \$250,000 or more shall require City Council approval and business entities must be in compliance with House Bill 1295 which requires certification of filing Form 1295. Once the business obtains the certification number, the signed and notarized form must be submitted to the Finance Department. The Finance Department will acknowledge receipt of Form 1295 with the Texas Ethics Commission who will then post the completed Form 1295 to its website.


Protected Personally Identifiable Information (PII)

Definition

PPII means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to:

- Social Security Number
- Passport number
- Credit card numbers
- Clearances
- Bank numbers
- Date and place of birth
- Mother's maiden name
- Criminal records
- Medical records
- Financial records
- Educational transcript

Some of the grants require that PII be obtained from clients. The City shall maintain that information filed and locked. In addition, it shall redact PII from electronic files that are transmitted via email or any other electronic format.



Compensation and Benefits – Employee (Payroll Expenditures and Fringe Benefits)

As specified earlier, this manual should be used in conjunction with the Employee Handbook. The handbook contains pertinent information, including but not limited to, employee access to job descriptions and outside employment, that are not contained in this manual but are applicable to both federal and non-federal grants.

Compensation and benefits (payroll expenditures) are allowable costs for personal services rendered by the City's employees during the period of performance under the federal grants.

All payroll expenditures shall be paid in accordance with the federal cost principles. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. In addition, compensation costs shall be allowable if:

- The costs are reasonable for the services rendered and conform to the established City's compensation and benefit plans for expenditures with all other funds, i.e., local funds.
- The employees have been employed in accordance with the City's established hiring procedures.
- The costs are supported by the appropriate timekeeping, absence tracking, time and effort certifications or other documentation, as appropriate.
- Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. in accordance with the City's written plans for each of these incentives.
- Stipend and extra-duty pay compensation for other federal and non-federal grant award duties shall be supported by appropriate documentation in accordance with City policies. The additional duties shall not conflict with the federally-funded activities with the City.

The City's costs for fringe benefits for grant funded employees shall adhere to standard City practice.

Hiring/Employee Changes/Terminations

Application for Employment

The process of hiring employees is one of the most critical factors in determining the quality and effectiveness of City operations. For this reason, the application process should be of particular concern to the City's management. The information provided by the applicant during this process is an important part in helping management to evaluate his or her experience and/or qualifications for a particular position.

The procedure below outlines the basic steps in a thorough hiring process. A key part of this process is the application for employment. Any application should be designed in a format that is simple as possible, and that it collects all the information management feels is necessary to make the best decision on a new hire.

1. All applicants shall complete an application form
2. Review resume and conduct interview with the applicant(s) that have met the minimum job requirements and been deemed to be a qualified candidate(s) for the position available.
3. Check references if the interviews are considered satisfactory.
4. Attach any resume and letters of reference to the application form and make the decision to hire or not.
5. If the decision is to hire, prepare a new-hire packet and offer letter.
6. Ensure employee file is complete and all documentation has been provided by new hire.
7. Certain positions will require additional approval from City Council (Director Positions, City Secretary, City Manager)
8. If the decision is to not hire or to defer hiring until a later date, file all related papers in personnel file.

Employment Termination

When an employee dies, resigns, or is dismissed, formal notification is given to the person responsible for payroll preparation. The payroll office's most significant risk related to dismissal is that employees could potentially remain in the payroll system as a result of error or fraud. It is important that the City has procedures in place to ensure this does not occur.

Procedure:

1. Obtain the approved Employee Termination form showing last-day of duty and reason for termination. The Form should be signed by the Director/ Designated Employee and City Manager.
2. Enter the date of termination in employee earnings record.
3. Examine leave record and determine whether the terminated employee has accumulated leave for which he or she should be paid or has used more leave than he or she is entitled to take and, therefore, is subject to a deduction from final pay covering the excess.
4. Determine if terminated employee is indebted to the City for any reason.
5. Obtain final time report for unpaid time to date of termination and compute salary or wages due for actual time worked.
6. Adjust final pay for leave to be paid or deducted and show adjustments on final time report.
7. Prepare check or direct deposit accordingly.
8. If check is paid early, record check payroll journal and earnings record. Post disbursement from fund in the appropriate cash disbursement journal.
9. Secure return of any keys or equipment assigned to the employee being terminated by Director or Human Resource Coordinator before delivering final pay check.
10. Add earnings and deductions for year to date on earnings record and prove total.
11. Verify forwarding address in order to send federal Form W-2 for calendar year deductions.
12. Advise insurance company to terminate employee's coverage, if any, under group policies



General Accounting Policies and Procedures

An effective accounting system is composed of a series of cross referenced data which provides various levels of detail about financial transactions and accumulations of related transactions. Source documents are necessary as part of the system of control, since they provide objective evidence that a transaction has occurred, when it occurred, why, and for how much. In fact, before any transaction can enter the accounting process, there must be some form of original documentation substantiating that a valid transaction has taken place whose financial effects should be recorded in the organization's accounts.

As a general requirement, the preparation of source documentation includes identification of all important information related to the transaction. Most importantly, it must contain the account coding that identifies which fund, account, department or cost center, and line item is to be charged. The accounting records shall contain only capsule information concerning a transaction, and if additional information is necessary, a properly maintained numbering system can lead from any ledgers, to the journals, and ultimately, back to the source document itself. To each source document should be attached any documents, like invoices, requisitions, memoranda, or court orders which caused the source document to be prepared originally.

Three categories of source documents are used in the general Financial Accounting Systems. These include the following:

1. Cash Receipts Source Documents – This category includes all documents involving cash receipts.
2. Cash Disbursements Source Documents- This category includes all documents involving cash expenditures and disbursements.
3. Journal Entries – These documents are used to record all transactions not included in the above two categories. Specifically included are adjusting, closing, and opening entries, and all other transactions not included in the receipt and disbursements processes. Journal entries also includes the following standard entries: Allocation of rent, telephone, postage, data retention, copier, travel, receivable/revenue recording, indirect cost, benefit cost, and reclassifications.

The Procedure below describes the documents which compose these three categories.

1. Cash Receipts – Documentation shall be a copy of a valid pre-numbered receipt issued by an authorized employee. Receipts shall generally be issued for the following transaction:
 - A. Over- Counter-Collections for City fees.
 - B. Mail Collections – Collections received through the mail in form of a check, money order, cashier check, and cash.
 - C. Electronic Direct Deposit (ACH) - Collections received through electronic direct deposit by the federal/state/other agencies.
2. Cash disbursements – Documentation shall consist of various documents depending on the type of transaction:
 - A. Payroll – Documentation includes approved time reports from Directors or designated employees covering all employees to be paid for by a defined period (bi- weekly/ monthly).
 - B. Vendor invoices – Documentation shall consist of the following:
 - (1) A purchase order system used, copies of the following should be included as source documents:
 - (a) Purchase order request form
 - (b) Quotes / Cooperative Contract (if necessary)
 - (c) Vendor invoice
 - (d) Receiving report

- C. Refunds – Documentation consist of a memorandum including date, number and amount of receipt, or date, number and amount of invoice overpaid by vendor and which the refund was approved through verification by finance staff.
- 3. Journal Entry – A separate journal is prepared for each of the transactions covered in this category. Typically, the journal entry shall reference other supporting documents which can be used to verify the validity of the journal entry. Specific examples of instances in which journal entries are used and corresponding supporting documents include the following:
 - A. Opening Entries – This includes the recording of existing accounts, and estimated revenues for the fiscal year.
 - B. Closing Entries and Adjustments - Where amounts are accrued, such as the recognition of interest recognizing accounts payable at the end of the year.
 - C. Indirect Cost – Standard journal entry to record and charge indirect cost based on indirect cost rate multiplied by total direct costs less any exclusion. A copy of the preliminary statement of revenue and expense showing the computation or calculation is attached as supporting documentation.
 - D. Benefit Cost - Standard journal entry to properly record the benefit cost related to each employee under each program. Supporting documentation consist of worksheet containing each employee's benefit expense and adjustment to actual.

Correction and Reclassification – Journal entry to record any corrections or reclassifications related to the above journals. Documentation should include a copy of the original documents related to the posting or coding error or any other error.

Cash Receipts

The separation of duties is an essential part of our internal control systems that safeguard the assets of the agency. Deposits are made daily (when available staffing allows for it). The cut off time for including the daily cash receipt transactions shall be 4:00 p.m. on Mondays thru Fridays. Any cash receipt transactions received after the establish deadline times shall be included with the next work day's bank deposit. The deposit shall be required to be taken to the bank during normal banking hours. Deposits are made by employees who do not directly receive or record funds. There are other persons who are also involved in the daily cash receipts process as describe below.

Additional information on Cash Handling can be found in the City's Cash Handling Policy – Exhibit 4

Mail Receipts

1. The receptionist or designated employee is responsible for opening all the mail throughout the day and shall secure all checks received through the mail. The receptionist shall deliver utility payments to the appropriate employees/department. All other payments shall be properly receipted, endorsed, and submitted to Finance.
2. In addition, deposits are received from various departments throughout the City, including utilities, Alpine Police Department, Animal Control Services, Municipal Court,

and Airport. Each designated collection point is responsible for preparing and submitting deposits on behalf of their department. Department deposits include the cash verification form with appropriate signatures, copies of department receipts, breakdown of funds being deposited and deposit. Deposits are delivered to the Finance Department daily or weekly. The designated person in the Finance Department verifies deposits and prepares the deposit slip.

3. Deposits are made daily, as staffing allows, by a designated employee. This employee is not the same employee who receives or receipts City deposits. Once the deposit is processed by the City's financial depository institution, deposit slips are returned to the designated finance person who records the deposit into the accounts receivable module of Hill Country Software.

Over the Counter Receipts

The Over the Counter Receipts usually are comprised of the following cash receipts sources:

1. City Fees
2. Court Fees
3. Utility Payments
4. Animal Control Services and
5. Airport Fees

A pre-numbered receipt book is maintained by assigned personnel. The person handling the transaction shall provide a copy of pre-numbered receipt to the person making the payment, the original shall accompany the cash receipt and a copy is maintained on the cash receipt booklet. The receipt shall contain the date of the receipt, the name of the person making payment, the purpose of the receipt, the amount of the receipt and specify if cash or a check was remitted. After each transaction the same process used for the mail receipts shall be followed.

The Finance Department safeguards the safe where cash, checks and deposit slips are kept.

Direct Deposit Receipts

An assigned finance department person prints the bank activity for the previous day for the active bank accounts from the website. He or she shall record deposits into Hill Country Software.

Receipt of Grant Funds

All cash received by the City shall be deposited, recorded, and reconciled by multiple individuals to ensure segregation of duties.

The City shall record all grant fund receivables upon receipt from the granting agency. The receipt of grant funds shall be posted to the general ledger to the appropriate revenue or account code. In the event that the grant funds received do not match the recorded receivable (from the request for reimbursement), the Finance Director shall contact the granting agency to determine the discrepancy. If the granting agency has reduced and/or increased the grant funds paid to the City, a general ledger adjustment shall be posted to the appropriate revenue receivable accounts. Two separate individuals from the Finance Department shall prepare and post the entry into the general ledger.

Tracking and Recording Receivables

The Finance Department shall review all pending receivables on a regular basis. Aged receivables shall be investigated and resolved by contacting the granting agency. At the end of the fiscal year, all known and measurable receivables shall be recorded to the general ledger to the appropriate accounts.

Activities Allowed/Unallowed

Specific requirements for activities allowed or unallowed are unique to each Federal program and are found in the laws, regulations, and provisions of the contracts or grant agreements pertaining to the program.

Cost Principles

All grant expenditures must be allowable under the Federal Cost Principles (2 CFR 200 Subpart E), the grant's terms and conditions, the granting agency's policies, and the City's policies and procedures

The City shall adhere to the Cost Principles for federal and state grants and any additional grant-specific cost principles. The general principles are as follows:

- Be reasonable and necessary
 - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
 - Necessary is defined as costs needed to carry out the grant a
- Be allocable to federal awards
 - Is incurred specifically for the federal award
 - Benefits both the federal award and other work of the City and can be distributed in proportions that may be approximated using reasonable methods
 - Is necessary to the overall operation of the City
 - All activities which benefit from the City's indirect cost, including unallowable activities and donated services by the City or third party, shall receive an appropriate allocation of indirect costs.
- Be authorized or not prohibited under State or local laws or regulations
- Conform to any limitation or exclusions set forth in these principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.

- Not included as a cost or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period, except as specifically provided by federal law or regulation
- Be the net of all applicable credits.
- Be adequately documented.

The total cost of a federal award is the sum of allowable direct and allocable indirect costs less any applicable credits. All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the general ledger as soon as the credit is known. The City shall ensure that all known credits have been posted to the general ledger prior to the request for reimbursement from the granting agency.

Exceptions

These cost principles to all federal awards with the exception of:

- Agreements and cooperative agreements providing food commodities, agreements for loans, loan guarantees, interest subsidies, insurance and programs listed in 2 CFR 400.101(d)
- Federal award in which the City is not required to account to the federal awarding agency or pass-through entity for actual costs incurred.

Accounts Payable

Approval of Grant Expenditures

The Finance Department reviews all expenditures to ensure that the intent and purpose of the program is met. The Finance Department and Grant Writer determine that the expenditure is allowable in accordance with the grant agreement and that the expenditure has been properly budgeted and coded in accordance with the City's account structure. All expenditures are approved by the Department Director responsible for the grant and documented by dating and signing the purchase order. Once the Department Director has approved the expenditure, the purchase order is sent to the Finance Department for final approval. The Finance reviews the expenditure for allow ability and signs and dates the purchase order. Purchase requisitions initiated by the Department Director are approved by either the City Manager or Finance Director, depending on amount of expenditure.

General Finance Department Procedures

1. Stamp daily all incoming invoices, Check/P.O. Requests, check requests, and packing slips.
2. Match invoice with check p.o. and ensure packing slips are attached where appropriate.
3. Review invoice for price extension and unit price, date ordered, date received, discounts, and compare to check request on check p.o. for discrepancy.
4. Account Payable invoice processing cut-off date is each Wednesday at 5:00 pm. On Thursday at 8:00 A.M. begin review process as stated above,

5. Generate a voucher batch, verify voucher batch before updating and posting AP's. Review and check for the following: accounting period, due date, vendor name, invoice amount, expense code. Any corrections should be made, if necessary, before generating an aging report by due date.
6. Have supervisor review the voucher batch.
7. Upon obtaining approval from supervisor on vendors to be paid generate and print checks.
8. Generate all AP related reports and file accordingly.
9. Attach all AP checks to their related check request, check p.o. request, and related documents
10. Upon return of signed checks, a member of the Finance Department shall review to ensure all checks have been endorsed. Separate the checks for mailing from those with special instructions, read and follow those instructions.
11. File all AP paid vouchers accordingly.

Travel and Subsistence

General Policy

The policy of the City is that employees are to be fully reimbursed for necessary and reasonable job-related expenses incurred in the authorized conduct of City business, including business-related travel. Employees must complete a "Request for Travel" form before any travel that requires an overnight stay including in and out of state travel. The request should include an estimate of costs to be incurred. Regardless of whether travel expenses are pre-paid or has been requested as reimbursement of expenses, all travel expenses are subject to requirements of documentation and reasonableness, and shall be honored in conformity with adopted policies and procedures, provided the travel was properly authorized and that funds are available in the City's budget. In some cases, the City may prepay such expenses as registration, hotel costs, and /or airline or other public transportation directly to the entity involved.

Expenses which are not permitted under the terms of grants, contracts or agreements with other agencies shall not be charged as costs to those grants, contracts, or agreements.

Travel funded with grant funds shall fall within the grant period, unless approved by the granting agency.

The following guidelines shall apply to travel expenditures for staff and employees:

- Complete the appropriate travel forms which includes justification for travel
- Registrations fees – registration fees shall be allowable if the event/training is related to grant activities that the expenditure is being charged to.
- Mileage/Airline Cost – the lesser of the cost between coach airfare and actual mileage. Documentation such as directions from MapQuest/Google Maps shall be attached to travel forms to document the amount being reimbursed. Mileage shall be reimbursed at the IRS approved rate on the date of travel.
- Gratuities – tips shall not be allowed with grant funds.
- Travel-related expenditures shall adhere to the federal approved per diem rates.

Transportation and Subsistence

Employees in full travel status shall be entitled to transportation, accommodations, and other services which are reasonable and meet adequate quality standards for convenience, safety, and comfort. This policy means travelers shall whenever possible, use the most economical accommodations which meet reasonable requirements. Employees engaged in necessary and authorized travel in conduct of City business shall be reimbursed for actual cost and documented expenses outlined in the following policies regarding mileage, per diem, and hotel/motel rates necessary to conduct the business for the City. Reimbursable subsistence expenses shall generally be for food, registration, lodging, business calls, parking, tolls, and taxi. Receipts must accompany any request for reimbursements.

Standard policy for airline shall be coach fare unless coach passage is unavailable.

Personal Vehicle

Where use of a personal vehicle is judged to be the most reasonable means of transportation in the conduct of official City business, reimbursement shall be at the current rate prescribed by the IRS for its employees. With prior approval from the Department Director, if an employee chooses to drive a long distance, he/she shall not be reimbursed more than the coach fare plus what cost of traveling to and from airport would have been. Employees are expected to report the shortest distance between points of departure and destinations for all travel. Travel between an employee's residence and the City office is not eligible for reimbursement.

Lodging

Lodging shall be reimbursed at a rate not to exceed current rate prescribed by the federal government plus applicable taxes. An employee must document conference rates which exceed these rates or if rates are not available. A receipt must be submitted with the expense report to be eligible for reimbursement.

Per Diem

Employees traveling to conduct official City business within the State of Texas shall be provided a per diem not to exceed current rate prescribed by the federal government. Employees traveling outside the State of Texas shall be provided a per diem in accordance with the established federal rates. These rates may be obtained from the Finance Department or online at www.gsa.gov. Employees traveling for part of a day are not allowed per diem. Expenses will be reimbursed based on receipts.

Expense Reports

As soon as an employee returns from a trip, or at least within five (5) working days, he or she must complete an expense report form documenting any actual expenses incurred on the trip which were not prepaid directly by the City to the entity involved. The City shall issue a reimbursement check to the employee for allowable out of pocket expenses. The expense report must show the amount of any cash advance given to the employee and if the trip expenses did not exceed the advance, the report must be accompanied by a check from the employee for the balance of the cash advance amount. All reimbursements must be approved by the Department Director.

Exceptions

When two or more employees travel in a single automobile, only one employee shall receive mileage reimbursement at the approved rate.

Conference registration checks normally shall be paid directly to the organization sponsoring the conference. If registration expense is given to the employee as part of the travel expense, the employee is required to obtain and submit a receipt with the travel report.

Travel and /or moving expenses involving applicants, new employees, or transferred employees may be reimbursed by approval of City Council. The approval of these types of expenses shall be determined on a case by case basis.

Unallowable Travel Expenditures

Costs of personal expenses (such as laundry, clothes, medication, etc.), personal entertainment, personal telephone calls, tips and/or gratuities, spouse's expenses, social activities, alcoholic beverages, snacks, traffic citations, or illegal activities are not allowable for reimbursement.

Credit Card Policy

The City of Alpine will issue City credit cards to employees for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit cards. The issuance of credit cards is designed to allow employees to purchase items needed for City business and is considered an enhancement to the purchasing process. Use of City credit cards is a privilege, which the City may withdraw in the event of serious or repeated abuse. Any credit card the City issues to an employee must be used for city business purposes only.

The department director is responsible for all credit card charges made to his or her card. The card cannot be used for any personal transactions, and misuse of the card be grounds for canceling his/her card and requiring the department director to use his/her personal credit card on future travel plans.

Participants and Responsibilities

- City credit cards will be issued to the City Manager, City Secretary, Director of Finance, Public Works Director, Director of Utilities, Gas Department Director and employees authorized by Directors.
- Credit cards issued to the City Manager, City Secretary and Director of Finance will have a monthly authorized limit of \$5,000.
- Credit cards issued to Public Works Director, Director of Utilities, and Gas Department Director will have a monthly authorized limit of \$2,500.
- Credit cards issued to Managers, Foremen, and Department Supervisors will have a monthly authorized limit of \$1,000.
- Credit cards issued to all other employees will have a monthly authorized limit of \$500.
- Total combined issued City credit cards will not exceed \$50,000.
- Authorized limits may be adjusted to accommodate employee training and travel expenses, but will be reduced upon completion of training and/or travel.

- All authorized employees must sign an agreement acknowledging that he / she has read and understands the policies and procedures governing the use of a City credit card or charge account. (See Exhibit B)
- Authorized Directors must maintain their cards in a secure location, are responsible for any costs associated with replacement if lost or damaged, and must be able to produce the card upon request.
- All other authorized employee credit cards will be maintained by a designated custodian.
- All authorized card holders are responsible for immediately reporting any fraudulent use or misapplication of the card to the Finance Director or designated Finance Clerk so that appropriate steps can be taken.
- All authorized card holders are responsible for ensuring that standard purchasing procedures are followed and documentation is complete for every transaction.
- All authorized card holders are responsible for notifying vendors that the City of Alpine should be exempt from sales tax if used for the purchases of goods and services. Tax exempt certificates are available through the Finance Department.
- Employees are responsible for the delivery arrangements and receipt of merchandise they have ordered and working with the vendor to correct any problems, exchanges, or credits.

Credit Card Custodian

- Each Director will designate a person within their department to be the designated credit card custodian to oversee the department credit cards.
- When an authorized employee needs a city credit card, the designated person will release the card to the authorized user and have them sign out the card. A sign out sheet will be maintained by the designated person and will include the name of the employee, the date the card was given to the employee, and the date the card was returned.
- When the card is not in use, it is to be under control of the designated custodian.
- The employee using a city issued credit card is responsible for returning the card to the designated custodian the next workday after returning to work.
- The card shall be returned personally to the custodian along with **ALL actual, itemized receipts for charges on the card.**
- The designated credit card custodian will provide the Finance Department copies of the sign in log of authorized employees by the 15th of each month.

Allowable and Unallowable Expenses

1. Allowable

- a. Travel and training. City credit cards may be used when traveling for official city business in accordance with the city's travel policy. This includes:
 - i. Registration Fees and materials
 - ii. Meals not provided by conferences/ training facilities
 - iii. Vehicle rental Fees/ Taxi Fees
 - iv. Flights
 - v. Hotels
 - vi. Fuel
- b. Supplies and equipment used only for City purposes and as a needed for an emergency or urgent basis. Purchases over \$2,500 are not to be charged without proper authorization.

2. Unallowable Expenses

- a. City Credit Cards **SHALL NOT** be used to circumvent the standard purchasing policy.
- b. City credit cards **SHALL NOT** be used for personal purchases.
- c. City credit cards **SHALL NOT** be used for cash advances or cash-type transactions (cash, cash in addition to purchase, cash in lieu of credit to the account, traveler's checks, money orders, gambling, ATM transactions, etc).
- d. City credit cards **SHALL NOT** be used by anyone other than the cardholder to make purchases.
- e. City credit cards **SHALL NOT** be used to purchase alcohol or tobacco products.
- f. City credit cards **SHALL NOT** be used for room service, entertainment, in room pay-per view, and telephone purchase of any type.
- g. City credit cards **SHALL NOT** be used to purchase clothing and shoes.
- h. City credit cards **SHALL NOT** be used to purchase snacks.

Reconciliation Process

- Employees authorized to use city credit cards are responsible for providing all necessary documentation required by the Finance Department to process payment on a timely basis.
- Employees will submit itemized receipts as soon as possible, but no later than five business days after the purchase date.
- Employees will submit delivery receipts no later than two days after the date merchandise is received.
- Employees will document internet purchases by printing out the purchase confirmation page from the vendor's website.
- Purchase Orders are required for purchases over \$250. All purchases under \$250 do not require a purchase order, receipts must be signed off by department Director acknowledging the purchase and expense account information included.

Penalties

1. Employees shall be personally responsible for any unauthorized expenditures and will be required to repay expenditures that are considered in violation of these policies.
 - a. Repayment shall be made either through direct payment or by payroll deduction.
 - b. Payroll deduction will be based on the amount of the unauthorized expenditure. Repayment may only be divided between several pay periods if the deduction would take the employee minimum wage for the pay period.
 - c. Unauthorized charges which exceed a payroll period may result in suspension without pay or immediate termination.
2. If interest or late fees are incurred as a result of an employee failure to submit necessary documentation in a timely manner, the employee will be responsible for payment of those card penalty fees, and payment shall be withheld from the employee pay/compensation.

3. Employees using a city issued credit card for purchases that are subsequently deemed to an inappropriate use of department funds will be responsible for payment of said charges and will be disciplined, including possible termination.
4. Violation or misuse of the City credit card by an employee in accordance with this policy constitutes theft and shall result in revocation of the card and/or other disciplinary action, including termination or prosecution.
 - a. 1st offense – card suspended for 1 month
 - b. 2nd offense – card revoked and possible termination

Payroll

Required Payroll Data

The following payroll data is required from each employee. This type of payroll data shall be maintained in the Personnel files and in the Finance office.

1. A W-4 form must be completed and signed by each employee upon date of hire. A new W-4 form can be completed by an employee at any time during the year as a result of a change in filing status or as a result of a desire to change the number of exemptions claimed. Each new calendar year, Finance Department shall distribute to all employees a new W-4 form. It is encouraged that form be completed by all employees before the first pay period in January of each year. All W-4s shall be filed in the employee's personnel file.
2. A Wage Adjustment form or offer letter on each employee is required. Any employment status change or pay rate change must be reflected on the Wage Adjustment form. The effective date of any change and the reason for the change is required. The Finance Department may not make any changes in the payroll records or update employee data file without a Wage Adjustment form signed by City Manager, Finance Director, and Department Director.
3. The following deductions require authorization forms: Medical, Dental, Vision, Supplemental Insurance and TMRS. The Finance Department shall adhere and comply with any court ordered documents which represents an authorization to deduct wages from the employee's salary in accordance with the order.

Finance Department may not deduct any employee wages without the proper authorization from the employee. A request to change or a request to suppress a deduction must be made by memo signed by the employee or when warranted by a new authorization form.

Payroll Standards

Each employee must adhere to the time distribution standards based on payroll documented records in accordance with generally accepted practice of the City.

For employees assigned to work on multiple grants, a distribution of their salaries and wages shall be supported by personnel activity reports as follows;

- (a) They must reflect an after the fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by employee and their supervisor or Director.

For employees assigned to work 100% of their time in one single program, cost center or cost objective, charges for their salaries and wages, shall be supported by periodic certifications that the employee work solely on that program for the period covered by the certification. Certification shall be prepared at least annually and shall be signed by the employee and supervisory official having firsthand knowledge of the work performed by the employee.

Payroll Preparation – General Procedure

A list of current employees is maintained, and timesheets must be verified against employee listing to ensure all timesheets have been turn in to Finance Department. The City's payroll staff is charged with payroll responsibilities of processing and issuing checks and filing of related payroll reports after review and approval has been obtained. A signed approved employee time sheet should be sufficient evidence of authority to pay.

The City does not maintain a separate payroll bank account to disburse the payroll. The payroll is disbursed through it's operating checking account and direct deposit is the method which employees get paid.

In general, the City's use of automatic direct deposit provides benefits to our employees in terms of convenience and faster availability of their payroll monies each pay period paid.

The necessity for the employees to physically go to their bank is eliminated. Verification from the bank on the receipt of direct deposit by the City is obtained within thirty minutes of transmitting payroll information to the bank.

A payroll stub showing all the information that would have appeared on a payroll check is provided to our employees each pay period.

If, however should a payroll or manual payroll check be required the ability to issue checks still exists. As with other checks, the payroll check should be pre-numbered and should be used in numerical sequence.

Payroll Procedures

All City employees shall be paid on a biweekly basis. The pay period begins on a Sunday of each week and ends on Saturday. There are two weeks in each pay period end date. Checks are issued and distributed each Friday following the pay period end date. Wage Adjustment forms for salary increases or decreases and any authorized deductions must be submitted by Wednesday prior to the pay period end date, otherwise the notice shall not be processed by Finance until the following pay period.

The Finance Department can arrange for a direct deposit of a paycheck into a bank provided that the required paperwork is submitted to the Finance Department at least two weeks prior to the pay period paid date.

Procedure:

1. Time sheets are submitted by the Directors on the Monday following the pay period end date by no later than 4:00 pm.
2. Finance Department must verify and ensure any Wage Adjustment forms submitted affecting annual or hourly rate and any deductions authorization received or W-4 forms submitted by the employee has been properly updated into employee master file before processing time sheets.
3. Finance Department shall verify all time sheets have been turned in by comparing time sheets with current employee listing. In addition, Finance Department shall ensure employee and supervisor have signed the timesheet.
4. The timesheets must be initialed when any changes or corrections using white-out. Finance Department must verify extension of hours on time sheet by footing and cross footing totals to ensure accuracy of hours to be paid and reflected on timesheets. Finance Department must update annual/sick leave employee records after each pay period processed.
5. Payroll changes regarding change in W-4 and/or deduction authorization need to be properly updated into employee master file.
6. Upon completion of entering payroll time sheet hours, generate a trail run Payroll Register.
7. Verify time sheets with trial run payroll report for proper account number and hours and related deductions. Verification is completed by two or more finance employees.
8. Correct any errors, if applicable, then re-run trail payroll report for final review.
9. After final review, print payroll checks, if applicable, and all related payroll data reports.
10. Provide all timesheets to City Manager for their review and approval of timesheet and signature.

11. Payroll checks are signed by designated authorized signatures.
12. Upon return of signed payroll checks, place checks into window envelopes and separate checks by department for distribution by payroll employee.
13. Payroll checks are locked up for safekeeping until distribution to departments/employees.
14. Prepare payroll taxes form to dial in to the IRS for electronic transfer of taxes due.
15. Prepare all payroll disbursements to be paid through account payable for deduction of retirement, health, life, dental, miscellaneous, etc.
16. Designated finance employee shall access payroll file and submit to bank the direct deposit information.
17. File all payroll reports immediately.

Attendance and Time Reports

Attendance reporting accounts for the time of each employee for each scheduled working day during a payroll period. This includes the reporting of time for which the employee is to be paid, whether working or on leave, and the fund account to which such time is to be charged. It also includes the time absent from work on regular work days for which the employee should not be paid under existing council policy.

The timely submission of timesheets is of vital importance to the processing of payroll to properly reflect the actual hours worked and the actual leave taken with or without pay during the pay period. A pay period is comprised of two weeks and each week begins on a Sunday and ends on a Saturday. Payroll is processed on a bi-weekly basis. For most employees the normal hours paid during a week is 40 hours or 80 hours during the two week pay period. Some employees have alternative work schedules but the total work and leave hours paid remains the same at 40 hours each week or 80 hours during the two-week period.

The Finance Department must match the leave application with the days reflected on the timesheets as taken with or without pay during the pay period being processed. It is vital that a copy of all leave applications be submitted to the payroll office on a timely basis in order to avoid delays in processing payroll. The processing of payroll is time consuming and requires that many steps be taken before payroll data can be entered into the payroll system.

Each employee is responsible for submitting their timesheet to their supervisor on the last work day of the pay period end which is normally on a Friday. Before submitting the timesheet to their supervisor the employee must ensure the timesheet is accurate and fully completed. The employee must attest that the information is correct by signing the timesheet.

A copy of the leave application approved by the supervisor must be submitted to the Finance Department. If an unexpected absence occurs due to illness or family emergency during the time the timesheet needs to be given to the supervisor for approval, employees should communicate to the supervisor where their timesheet can be found and supervisor shall enter the hours absent on timesheet as sick or annual leave or other. Supervisor shall make a note to inform the finance department that employee was absent from work and was unable to complete timesheet thus supervisor entered the hours on their behalf. Employee must complete an application of leave upon their return to work immediately and ensure the supervisor signs it and that it is taken to the City Manager for approval. Employee must also sign timesheet immediately following their return to work.

The supervisor shall review, approve and sign each timesheet and submit the timesheets to the Finance Department by 4:00 p.m. each Monday following the pay period end date. A calendar is provided to all employees showing the pay period end dates. Any timesheet not submitted by the established deadline is considered delinquent. Any employee timesheet that shows re-do under the errors section of the timesheet is incomplete. Any approved leave that does not agree to the leave recorded on the timesheet shall be considered incorrect. Delinquent, incorrect, and incomplete timesheets shall be subject to progressive discipline measures.

Importance and priority should be given to completing the timesheets accurately and completely and submit the application for leave timely in order to avoid delays in processing of timesheets by the payroll office.

The current process for getting an application for leave approve is as follows:

1. Complete the application for leave
2. Obtain the supervisor's approval
3. Supervisors must submit the leave application to the Director or City Manager for approval
4. Director or City Manager approves or does not approve application for leave. If approved, application for leave shall be given to the Finance Department to match up to the related timesheet.

Time and Effort

Why is time and effort documentation required?

Federal law requires all employees who are paid with federal funds to document the time and effort they spend working within that program. The portion of the federally paid salary should be reflective of the time and effort the individual has put forth for that federal program. The purpose of documenting time and effort is to ensure that the City does not use federal funds to compensate an employee for time spent on any other program.

When is time and effort documentation required?

All City employees being paid with federal funds, including staff funded through non-federal grant funds as part of a cost sharing or matching requirement, must document their time and effort, no matter the percentage of time they are paid.

Independent contractors do not need to document their time and effort.

Staff funded 100% from one grant source have to maintain periodic time and effort records.

What type of documentation is required?

Roster of All Grant Funded Staff - The Finance Department shall maintain an up-to-date roster of all grant funded staff approved in their respective grant applications to include the position title, annual salary, and funding source(s) by percentage. The roster of grant funded staff shall include all staff paid with non-federal grant funds whose compensation/benefits are paid as part of a matching or cost sharing requirement of a federal grant fund.

Annual Certification – A signed annual certification is required for any employee who is paid, in part or in full, with federal funds. This certification is required at least annually and must be signed by the employee and their supervisor.

- Reconciliation -The Finance Department shall collect and review all Annual Certification Forms. For any certifications that reflect a percentage other than 100%, an adjustment shall be made to the grant payroll expenditures for the certification period. (NOTE: Steps should also be taken to ensure that the staff member's work schedule is adjusted to 100% grant related, or is changed from the annual certification method to time and effort reporting). Administration shall file the certifications for audit purposes.

Time & Effort – An employee who is not funded 100% from a single fund shall be required to document their time and effort. There are two methods for tracking time and effort.

1. Timesheets – Employees who are split funded with another program and/or whose schedule changes from day to day shall be required to log time spent working in the federal program each day. Timesheets must be signed by the employee and their supervisor.
2. Reconciliation -If the time and effort report reflects a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and the final amount charged shall be accurate, allowable, and properly allocated. The payroll charges shall be adjusted by the Finance Department.

The City shall comply with all federal time and effort documentation guidelines. The City ensures that all time and effort documentation records meet the following:

1. Supported by a system of internal controls which provide reasonable assurance that charges are accurate, allowable and properly allocated
2. Incorporated into official records
3. Reasonably reflect total activity for which an employee is compensated
4. Include all federal and non-federal activities

5. Comply with established accounting policies and practices
6. Support distribution among specific activities or cost objectives

Employee Leave Records

A leave record should be maintained for each employee who earns and accrues time off with pay for vacations, sick leave, personal leave, and compensatory time in accordance with establish personnel policy. The record shows the amount of leave time earned for each employee, the amount used or taken, and the accumulated leave balance. The records should generally be maintained in the Finance Department.

Procedures for the Finance Department

1. Maintain leave record for each new employee or at the first of the year for each present employee.
2. Post from bi-weekly time report the leave taken each period.
3. Post the leave earned at the end of the month on the leave sheet and determine the leave balance (previous leave time minus leave taken plus leave earned).
4. Adjust final pay, for any employee terminated who has vacation accrued.

Bank Account Reconciliation

The City's checking accounts (demand deposits) represent the principal resources used by the City in its daily operations. They also are the most active accounts, recording both receipts and disbursements, in many cases on a daily basis. Because of this volume of activity, errors can occur, some of which are due to mistakes in preparing or recording documents that are sent to the bank. Others are mistakes made by the bank.

A prompt reconciliation of the bank statement with the books and accounts maintained by the City is necessary at the end of each month to assure that errors, if any, are found and corrected without delay and before monthly statements of operations are prepared.

In order to strengthen internal control, it is desirable that the task of reconciling the bank statement should be assigned to someone who is not responsible for writing, recording, or signing checks.

Procedure:

1. Receive bank statements by mail or print from the bank's website.
2. Check cancelled checks, debit memos and credit memos against bank statement, comparing amounts with entries on the bank statement.
3. Compare deposits recorded by bank with deposits entered in the City's books and evidenced by bank deposit slips. Note: Outstanding deposits on the last reconciliation must be checked for items entered on books in the prior month but reported by the bank in the current month.
4. Make a list of any deposits entered on books that were not included on the bank statement.

5. Examine date stamped by bank on duplicate deposit slip for deposits not on bank statement. If the deposit is dated before the end of the month, inquire at the bank as to the reason for the omission.
6. Check off on the last reconciliation any cancelled checks returned by the bank with the current statement, comparing check number and amount.
7. Compare check number and amount of check with listing in the check register and/or cash disbursements journal for checks issued during the current month. Investigate any discrepancies.
8. See that any returned checks, debit memos, and service charges are entered in the disbursements journal.
9. Prepare a list of outstanding checks at the end of the month:
 - a. List first in numerical order checks issued from the prior month's reconciliation.
 - b. List in numerical order, the checks issued during the current month as shown by the unchecked items on the check register and/or cash disbursements journal and the bank statement.
10. Prepare a bank reconciliation form. Make the following entries in Section 1:
 - a. Name of bank;
 - b. Address of bank;
 - c. Date of bank statement;
 - d. Ending balance as shown by bank statement;
 - e. Date and amount of each deposit not recorded by bank;
 - f. Explanation and amount of any errors made by bank which shall increase the balance;
 - g. Subtotal of amounts listed above;
 - h. Outstanding checks at end of period as shown by list developed in Step 10 above;
 - i. Explanation and amount of any errors by bank which shall decrease the balance;
 - j. Total deductions consisting of last two items;
 - k. Adjusted balance subject to check (subtotal minus deductions). This represents the bank balance.
11. List on the reconciliation form the bank balance for each fund that is included in the bank account as shown by the books at the closing date. Enter the total on the appropriate line of the reconciliation.
12. Complete the reconciliation by making the following entries on the bank reconciliation form:
 - a. Explanation and amount of any credits made by the bank which had not been entered on books;
 - b. Subtotal of book balance plus unrecorded credits;
 - c. Returned checks not entered on books;
 - d. Explanation and amount of other items properly charged by the bank but not recorded;

- e. Total deductions;
 - f. Adjusted bank balance per books which must agree with the adjusted balance in Section 1.
13. If the balances do not agree, an error has been made in one of three ways;
 - a. A mistake in the process of reconciling the balances;
 - b. An incorrect entry by the City;
 - c. An incorrect entry by the bank.
 14. Recheck all work step by step. Find the error, if any, and correct it.
 15. If no error was made in the reconciliation process, review all entries by bank and on City's books for discrepancies. Note discrepancies for action by the finance officer on a separate page and attach it to the reconciliation.
 16. Enter name of person who prepared the reconciliation and the date completed at-the bottom of the form.
 17. Refer the reconciliation and bank statement, along with list of cancelled checks, deposit slips and any notes on errors, to the supervisor for review and action.
 18. Call the supervisor's attention to any corrections of errors listed in the reconciliation which are made by the bank, so that he/she may contact the bank and request that appropriate corrections be made.
 19. Upon approval by the Finance Director, any errors in City's books noted should be corrected on the City's books.
 20. After reconciliation is complete, check to see if any checks outstanding over a 180 days have been outstanding. If check has been outstanding for over 180 days or more contact vendor to determine if check was received.
 21. Prepare a list of checks subject that need to be followed up.
 22. Attempt to notify claimants and inform them of the potential reversion of the amount of the check to the City.
 23. After appropriate procedures are carried out, at the direction of the Finance Director, notify bank and write claims off the City's books.

Grant Closeout Procedures

The City shall submit all grant closeout documents to the granting agency or pass-through agency, as appropriate. Grant closeout procedures shall include, but not be limited to the following:

- Ensure that no obligations are made after the grant period end date.
- Liquidate all obligations incurred during the grant period.
- Submit the final grant program performance report, if any.
- Submit the final grant expenditure report, if any
- Match reimbursements received from the granting agency to expenditures in the general ledger and process a final request for reimbursement, if necessary, to ensure all costs have been reimbursed by granting agency.

- Certify that the final request for reimbursement of federal grant funds are accurate
- Refund or de-obligate any excess grant funds, interest, or other payables to the granting agency or pass-through agency
- Account for any real and/or personal property on hand at the end of the grant period.



Eligibility

The specific requirements for eligibility are unique to each Federal or state program and are found in the statutes, regulations, and the terms and conditions of the Federal award pertaining to the program. The requirements for eligibility are contained in program legislation, Federal awarding agency regulation and the terms and conditions of the award.

Matching, Level of Effort, Earmarking

The specific requirements for matching, level of effort and earmarking are unique to each Federal or state program and are found in the statutes, regulations and the terms and conditions of awards pertaining to the program.

Definitions

Matching is defined as cost sharing includes requirements to provide contributions (usually not Federal) of a specified amount or percentage to match Federal or state awards. Matching may be in the form of allowable costs incurred or in-kind contributions.

Level of Effort includes requirements for (a) a specified level of service to be provided from period to period (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period and (c) Federal funds to supplement and not supplant non-federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount or percentage of the program's funding that must/may be used for specified activities. Earmarking may also be specified in relation to the types of participants covered.

Cost Sharing or Matching

As specified in 2 CFR 200.306, the following is a list of the basic criteria for acceptable matching:

- Are verifiable from the City of Alpine's records
- Are not included as a contribution for any other Federal award
- Are necessary and reasonable for accomplishment of project or program objectives
- Are allowed under 2 CFR Part 200, part E (Cost Principles)

- Are not paid by the Federal Government under another award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs
- Are provided for in the approved budget when required by the Federal awarding agency
- Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work by the City. In those instances, in which the required skills are not found in the City, rates must be consistent with those paid for similar work in the labor market in which the City competes for the kind of services involved. In either case, paid fringe benefits are reasonable necessary, allocable and otherwise allowable may be included in the valuation.
- For third-party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally by the City.
- Conform to other provisions of 2 CFR 200.306.

The Finance department shall ensure that cost sharing and/or matching funds requirements for each federal or state grant award are approved through the grant approval process prior to the submission of the grant. The finance department must approve the commitment of all cost sharing and matching grant funds prior to submission of the grant and monitors the budget to ensure the matching requirements are met.

All employees paid with cost sharing and matching funds shall be subject to the Time and Effort Documentation requirements.

Earmarking

Earmarking is specific to each grant. As such, the Grant Writer or Department Director/ designee shall monitor compliance on a regular basis to ensure compliance with the terms of the grant agreement.

Level of Effort

Level of Effort is specific to each grant. As such, the Grant Writer or Department Director/ designee shall monitor compliance on a regular basis to ensure compliance with the terms of the grant agreement.

Special Tests and Provision

Additional requirements that are unique to a Federal or state program can be found in the grant agreement. The Grant Writer and Department Director are responsible for ensuring compliance with these special tests and provisions.

Non-Compliance

Audit Findings

Audit findings or deficiencies shall be addressed in a timely manner upon receipt of the notification. The City of Alpine shall work collaboratively to develop and implement a corrective action plan to resolve the findings or deficiencies. The City Manager or Designee shall approve the corrective action plan and monitor the timely implementation of corrective strategies.

Fraud

The City of Alpine shall disclose to the granting agency if any federal or state grant funds have been subject to fraud by City staff and/or contractors. Corrective actions, as appropriate, shall be implemented to remedy the loss of grant funds due to fraud.

Remedy for Non-Compliance

The City of Alpine may be subject to consequences due to non-compliance with federal or state regulations. The City shall strive to maintain compliance, but shall respond appropriately to all notifications of non-compliance from the federal granting agency or pass-through agency.



Implementation of OMB Uniform Guidance

The City of Alpine will adhere to OMB Uniform Guidance policies and procedures.

Purchasing Procedures

Purchases \$0.01 - \$49,999.00: Purchase Orders

- A PO request form is utilized to in order to obtain approval for the purchase of goods and services including equipment. Since the City does not have a purchasing department, the Department Director is responsible for any and all purchases of goods and services not available in inventory.
- Each department when desiring to make purchases must prepare and completed a PO request form. Prior to the ordering of any goods or services, and the completion of the PO request, the departments are encouraged to obtain prices from a co-operative purchasing program or they must obtain at minimum three price rates or quotes from qualified vendors by telephone or facsimile, internet or from a supplier order book. (For any purchase over \$2,500)
- The price rates or quotes must be adequately documented by each department and maintained on file. The lowest price rate/ quote or best quality of product shall be used to determine which vendor to utilize.
- Once decided and accepted the PO request shall then be then fully completed. The PO request form shall be signed by the Department Director, or their designated alternate person authorized to sign PO's on behalf of the Department Director or in the event of his/her absences.

- The PO request shall have the following information in order to be considered complete: the vendor name, the address, city and state and zip code, quantity to be ordered, the description of the item to be purchased, the unit cost and the extension of unit cost times quantity ordered. The PO must also state to which program the goods and services shall be charged and if the cost shall be allocated to more than one program and the percentage to charge each program.
- Upon fully completing the above, the PO must be approved by the Finance Director for purchases over \$2,500 and both the Finance Director and City Manager for purchases over \$10,000. Once approval is obtained the purchase can only then be placed.
- In the case of purchasing Capital Assets or equipment, the policy for the Capital Assets and Equipment must be followed.
- If the equipment purchase involves software or computers and related accessories, the City Manager must be informed through a memo or email and must be provided with information that such equipment is budgeted and that prior approval from the granting agency has been authorized or request is justified. The Department Director shall be responsible for obtaining the required minimum of three qualified vendor price rates or quotes and shall select the lowest rate/ quote or opt to use a cooperative purchasing program. The Department Director shall prepare the PO and fully complete the required information on the PO and obtain the necessary approval and signatures from the Director of Finance and City Manager. Once approval is obtained the order can be placed with the vendor. Department Director shall maintain adequately document and maintain the price rate or quotes for the equipment purchase.
- Purchases over \$2,500 require that price or rate quotations be obtained from an adequate number of qualified sources (a minimum of three rates or quotes required unless there does not exist three potential service providers).
- Contractors/Vendors are vetted to ensure they have not been debarred (ineligible to receive federal funded/awarded grants). The City utilizes www.sam.gov to verify qualifications.

Sole Source Procurement

- Sole source procurement may be used when the award is not feasible under a small purchase, competitive sealed bidding or negotiated procurement procedure. The criteria for sole source procurement must be met.

Competitive/Sealed Bid Procurement

- Single purchases in excess of \$50,000 shall comply with the state and federal laws, rules, and regulations governing procurement requirements including A-87, Uniform Grants Management Standards, and A-102. When the value of the procurement for property or services under a Federal Financial assistance award exceeds the simplified acquisition threshold (SAT), or a threshold established by the state and/or local government, formal procurement methods are required.
- Formal procurement methods. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with CFR §200.319 or paragraph (c) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold (\$50,000 – set by the State of Texas Local Government Code, Chapter 252. Purchasing and Contracting Authority of Municipalities)

1. Competitive Sealed Bids – a procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The competitive sealed bid method is preferred method for procuring
 - a. Construction projects
 - b. Complete, adequate, and realistic specification or purchase description is available.
 - c. Two or more responsible bidders are willing and able to compete effectively for the business; and
 - d. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally based on price.
2. When a competitive sealed bids are used the following requirements apply:
 - a. Bids must provide solicitors sufficient response time prior to the date set for opening the bids
 - b. Invitation for bids shall be publicly advertised
 - c. Include specifications and pertinent attachments defining the items or services in order to for the bidder to properly respond
 - d. Bids will be opened at the time and place prescribed in the invitation for bids and opened publicly
 - e. Any or all bids may be rejected if there is a sound documented reason.
3. The City will use competitive proposal procedures for qualifications-based procurement of architectural/engineering professional services whereby offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation.

Request for Proposals

Proposals. A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2. Proposals will be evaluated based on the requested items in the proposal to include, price, references, documented information/materials, availability of insurance coverage, experience, etc.
3. Contracts are awarded to the responsible proposer whose proposal is most advantageous to the City, with price and other factors considered.
4. For Equipment with a single cost of \$50,000 or more shall require Council authorization to solicit Request for Proposal (RFP).

- a. Prior formal approval from the Federal or State funding agency must be on file.
- b. An RFP package outlining equipment specifications must be developed.
- c. A formal request to Council to proceed with RFP process must be authorized and approved by the Council.
- d. Upon obtaining Council approval, the RFP process begins. A public notice must be published. The RFP package may be mailed to prospective vendors and made available for vendors to pick up.
- e. Upon receiving vendor proposals, all vendor proposals must be evaluated. An analysis of the evaluation and managements' recommendation must be prepared.
- f. Present to Council for selection and approval the analysis, evaluation, and recommendation.
- g. Upon obtaining Council approval of selected vendor notify vendor in writing and procedure is complete.

Emergency Purchases

Standard purchasing policies and procedures are waived when the procurement of items that are necessary or made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the Cities residents or to preserve the property of the municipality, a purchase necessary to preserve or protect the public health or safety of the City's residents; and a procurement necessary because of unforeseen damage to public machinery, equipment, or other property.

Purchasing - Accounting Procedures

A purchase order is utilized to make purchases of supplies not requisitioned in-house, and also to make equipment purchase.

Supply purchases not maintained on inventory nor requisitioned in-house shall be considered a direct purchase. The Department Director must contact a minimum of three vendors for purchase exceeding \$2,500.00 or more in total or use a cooperative purchasing program. If an open account exists with the vendor, whereby the vendor shall bill us for the goods and services, a p.o. form shall be required with a memo or supporting document indicating date and vendors contacted to obtain price comparison. The p.o. request must be approved prior to the placing of the supply order.

If an open account does not exist with the vendor, a purchase order shall be required with a memo or supporting document indicating date and vendor contacted.

A packing slip shall accompany supply or equipment ordered, shipped or delivered to our address. This packing slip must be acknowledged by person receiving merchandise and must be turn into the accounting office. An invoice shall follow after shipment of supply. The invoice, if mailed directly to the Department Director, the Department Director must turn in the invoice to the accounting office for proper processing.

If the supply order is picked-up directly from the vendor than an invoice shall usually be provided in lieu of a packing slip, the invoice shall be turned in to the accounting office for processing.

For equipment purchase over \$50,00.00 per unit, please see equipment or capital outlay procedures for procurement requirements and prior approval requirements and authorization.


City Council Authorization and Approval

1. All goods and services with a value of \$50,000 or more shall require automatic City Council approval.
 - a. Prior formal budget approval from Federal/State or other granting agency shall be on file. Equipment purchases with local funds must be reflected in the approved operating budget as adopted or amended by the City of Alpine. A formal request to the Council to proceed with the Request for Proposal (RFP) process must be authorized and approved by the Council.
 - b. Upon obtaining Council approval, an RFP package outlining the goods and services to be purchased shall have been prepared to provide the specification of those good and services for which the RFP is requested. The RFP shall conform to the guidelines that comply to with all the state, local, federal and grantor agency rules, regulations, policies and procedures.
 - c. An analysis and evaluation of the RFP's received shall be scored and a recommendation shall be provided to the Finance Department and Council.
 - d. Upon obtaining the required approval, the vendor awarded the bid shall be notified in writing thus completing the procurement process.
2. For goods and services with a value of less than \$50,000 but whereby a competitive bid is required by the funding agency then the above procedure shall be followed.
3. For Capital Assets or Equipment over the \$2,500 threshold the procedure outline above shall be adhered. A price or rate quotation shall be obtained from a minimum of three qualified provider or vendor for equipment purchases over \$2,500. The price or rate quotations can be obtained through telephone or facsimile, internet or email and such quotations shall be adequately documented.

Authorization Limits

The City of Alpine shall obtain prior approval from the Council for any and all purchases in excess of \$50,000. Any and all procurements in excess of \$50,000 shall adhere to competitive bidding process and the authorization to obtain Request for Sealed Bids shall be obtained from the City of Alpine.

A small purchase is the procurement of supplies, equipment, services or other property that does not cost more than \$50,000 in aggregate. A small purchase procurement of goods and services requires that a price or rate quotations be obtained from a minimum of three qualified responsive vendors or providers to ensure reasonable competition. The City Manager shall have authorization to procure goods and services with an aggregate value under \$50,000. However, if a federal or state agency should require a competitive bid for goods and services less than the \$50,000 limit establish above, then a Request for Proposal (RFP) and/or competitive bid shall require the Council's approval.



The City of Alpine shall safeguard all property (assets and inventory) purchased with federal or state grant funds under the same guidelines as property purchased with other source of funds. Additional insurance for property purchased with federal grant funds shall be acquired if specifically require by a federal grant award.

General

Capital Assets are tangible assets of significant value having a useful life that extends beyond one year. The types of capital assets to be accounted for include land, building, other improvements, and equipment.

Equipment -Equipment includes movable property of significant value having a useful life that extends beyond one year. Equipment with a value of \$2,500 and over should be capitalized. A local government may consistently exercise the option to capitalize selected items of lesser value. Each local government should establish definitive policies with respect to those items of equipment that are to be capitalized.

The following are guidelines with respect to the treatment of costs that are incurred subsequent to the acquisition or construction of an asset:

1. Maintenance -Maintenance is defined as expenditures that neither materially added to the value of an asset nor appreciably prolongs its life. Rather, maintenance keeps an asset in an ordinary efficient operating condition. As such, maintenance costs should not be capitalized.

2. Replacement -Replacements consist of replacing an existing asset with an improved or superior unit, usually resulting in a more productive, efficient or longer useful life. The replacement of an existing unit, or a part thereof, by another of like quality is not generally considered a replacement for accounting purposes. Only when the value of the asset is increased, should the new value of the replacement be recorded.
3. Additions -Additions are new and separate units, or extensions of existing units, and are considered capital assets. The cost of additions to existing assets should be capitalized and added to the value of existing assets.
4. Alterations -Alterations are changes in the physical structure of capital assets, that neither materially add to the value of an asset nor prolong its expected life. As such, alterations should not be capitalized.

Capitalization of Capital Asset Equipment

Purchase of general purpose equipment defined as an article of non-expendable tangible personal property having a useful life of one or more years and an acquisition cost of \$2,500.00 or more per unit.

The acquisition cost is defined as the net invoice unit price of an item of equipment including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose it was acquired. Ancillary charges such as taxes, duty, protective in transit insurance, freight, and installation maybe included as part of the acquisition cost or it may be expended if such charges are invoiced separately.

General purpose equipment is defined as equipment which is usable for other than research, medical, scientific, or technical activities. General purpose shall include office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, and computers or automatic data processing equipment, telephone equipment, cabling, and software licensing.

The City shall adhere to the Capitalization threshold limits of federal or state agencies imposing a **lower** threshold amount. The City shall also adhere to other restrictions as maybe required for the purchase of a capital assets or equipment such as the requirement to obtain prior written approval from the funding agency.

Council Authorization on Request For Proposals (RFP) and Equipment Purchase

1. For Equipment with a single cost of \$50,000 or more shall require Council authorization to solicit Request for Proposal (RFP).
 - a. Prior formal approval from the Federal or State funding agency must be on file.
 - b. An RFP package outlining equipment specifications must be developed.
 - c. A formal request to Council to proceed with RFP process must be authorized and approved by the Council.

- d. Upon obtaining Council approval, the RFP process begins. A public notice must be published. The RFP package may be mailed to prospective vendors and made available for vendors to pick up.
 - e. Upon receiving vendor proposals, all vendor proposals must be evaluated. An analysis of the evaluation and managements' recommendation must be prepared.
 - f. Present to Council for selection and approval the analysis, evaluation, and recommendation.
 - g. Upon obtaining Council approval of selected vendor notify vendor in writing and procedure is complete.
2. For equipment purchases with a single unit cost of less than \$50,000 the City Manager's authorization and approval shall be required. A minimum of three vendor quotes shall be obtained. No formal RFP process is required.

Tracking of Capital Assets

Tracking of capital assets is an important internal control. Procedure:

1. At acquisition, enter on the fixed asset inventory record the following information:
 - a. Fixed asset property number
 - b. Description
 - c. Manufacturer's ID number
 - d. Acquisition data
 - i. Vendor
 - ii. Total cost
 - iii. Date of Payment
 - iv. Date of Receipt
 - e. Federal or state participation amount
 - f. Federal grant description
 - g. Location
2. With regard to capital assets acquired with federal/state grant funds, the following inventory provisions must be observed:
 - a. Must be completed at least every two years
 - b. Must reconcile for all equipment
 - c. Must show current actual use
 - d. Must show current condition
3. At disposition:
 - a. If converted to unit's use, when and under what circumstances? Was federal/state agency notified, when, and by whom?
 - b. If sold: when, to whom, under what circumstances, amount of payment? Was federal agency reimbursed, when, by whom?

- c. Equipment Costs -The acquisition cost of equipment encompasses all expenditures in connection with its procurement, including the following:
 - i. Purchase price or construction costs, before trade-in allowances, less discounts
 - ii. Freight or other carrying charges
 - iii. Installation cost

Tagging of Capital Assets

Capital Equipment or outlay is any acquisition with a unit cost of \$2,500 or more and a useful life greater than one year. Capital Outlays may include items which cannot be tagged such as software, software upgrades, licenses, cabling, signs, some PSAP equipment, renovation cost and other items not listed above. Capital Outlays encompass various types of equipment or office furniture and fixtures. An Expendable Outlay or Equipment is any acquisition with a cost of less than \$2,500. If a funding agency has a lower threshold less than our capitalization policy, then the equipment shall be tagged accordingly as a capital outlay.

The Fixed Asset custodian shall maintain log of all asset information and account for all.

Copies of invoices on the above criteria for Capital Outlays & Equipment & Office Furniture and Fixtures that are on Capital Assets or Expendable Equipment Listing shall be required. Further,

complete information shall be required on the Capital Assets Schedule and the Expendable Equipment Schedule such as purchase date, cost, depreciation rate (if applicable), accumulated depreciation, depreciation expense, vendor name, check # and date, physical location, type of funds item was purchased (Local, or grant funding agency) serial number if applicable and asset number

Disposal of Capital Assets

The procedure for the disposal or disposition of Capital and Controlled Assets purchased originally with federal or state funds or a combination thereof when acquired under a grant or sub-grant and it is no longer needed for the original project or program or for other activities currently or previously supported by the federal or state agency, the disposition of the fixed asset (equipment) shall be made as follows:

1. Items of equipment with the current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency. However, computers and/or laptops and other controlled assets with a per-unit market value of less than \$5,000 shall be disposed of upon written approval from the awarding agency. The approval may be obtained through email.

2. Items of equipment with a current per-unit fair market value of \$5,000 or more may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by the awarding agency's share of the equipment. The methods used to determine per-unit market value shall be documented, kept on file and made available to the awarding agency upon request.
3. Federal or state equipment. In the event the City is provided federally or state owned equipment:
 - a. Title shall remain vested in the federal or state government.
 - b. The City or sub-grantee shall manage the equipment in accordance with the federal or state awarding agency rules and procedures, and submit an annual inventory listing.
 - c. When the equipment is no longer needed, the City of Alpine shall request disposition instructions from the federal or state agency.
4. Right to transfer title. The City of Alpine may reserve the right to transfer title of to a second party with the approval of the federal or state agency provided that the party is otherwise eligible under existing statutes.
5. Equipment that is determined to be in bad and irreparable or non- working condition and is rendered to be useless shall be properly disposed (chairs, desk, cabinets, typewriters etc.).
6. Equipment that is determine to be in fair and in workable condition but is considered to be excess equipment shall be disposed of and offered to other local or non-profit organizations.

It is the City of Alpine's policy to provide a listing of all Capital Assets and Controlled Assets to be disposed to the City Council whom shall have the responsibility to approve such request by management of City. Upon Council approval of the listing of the Capital Assets and Controlled Assets to be disposed shall be posted in our Website. The listing provided to the governing body shall contain all pertinent information as follows:

1. Asset number
2. Asset description
3. Serial number if applicable
4. Purchase Date
5. Cost of Asset
6. Depreciation Rate
7. Accumulated Depreciation
8. Remaining Cost at Removal Date
9. Funding Source
10. Condition
11. Location

Exception all computers and computer peripherals in non-working condition shall be taken to recycling center for disposal. A certificate of disposal shall be obtained from the recycling center.

Depreciating Capital Assets

General Fund

General Fund (Indirect Cost Pool) - Administration - Capital Outlays purchased with local funds shall be depreciated. The depreciation expense for those outlays shall be included on the cost allocation plan. (Note: Capital Outlays or Equipment purchased with federal, state, or other restricted funds shall be depreciated, and the depreciation expense shall be excluded from the indirect cost pool.)

Special Revenue Fund

Comprised of Federal, State, and Other Restricted programs- Any Capital Outlay or Equipment purchased with Federal, state, or other restricted funds shall also be depreciated, and the depreciation expense recorded shall be excluded from the indirect cost pool. The depreciation under this fund is unallocated to the extent that it is not charge to any program directly, but is required in order to properly reflect the net assets value of the equipment. The depreciation expense is only reflected in the Capital Assets Inventory Listing.

Enterprise Fund

Enterprise Fund represent unrestricted funds. Any Capital Outlays or Equipment purchased for any program under the Enterprise Fund shall be depreciated and the depreciation expense shall be excluded from the indirect cost pool. However, the depreciation expense should be an allowable expense to that program under the Enterprise Fund only.



Records Management

The Local Government Code requires each local government to establish an active and continuing records management program.

Definition of Records of the City

All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the City of Alpine or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the City of Alpine and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

Records Declared Public Property

All records as defined in Sec. 1 of this plan are hereby declared to be the property of the City of Alpine. No official or employee of the City has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

Policy

It is hereby declared to be the policy of the City of Alpine to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice.

Records Management Officer

The City Secretary shall serve as records management officer for the City of Alpine as provided by law and shall ensure that the maintenance, destruction, electronic storage, or other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

Records Control Schedule

Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the records management officer for use in the City of Alpine, as provided by law. Any destruction of records of the City of Alpine shall be in accordance with these schedules and the Local Government Records Act.

Backup Procedures

It is the responsibility of the each department and records clerk to maintain the integrity of the data and system files on all systems. These include the preparation and ability to recover employee and system files that may have been lost due to user error, weather interference or hardware failure. Data can be restored through the online cloud backup vendor and system files can be restored from the operating system CD's or restoration CD's provided by the vendor.

Client Computers Backup

User's data information is compressed into a file at a scheduled time anywhere between 5:00 p.m. and 2:00 a.m. This file is sent to an offsite location utilizing the software provided by our online cloud backup vendor. The data is then backed up onto a server located in a different city. If needed, a copy of the data may be retrieved from the cloud backup vendor.

Backups and log files are checked periodically to ensure that the most current data is backed up. If an error exists, a manual backup is run.

Investment Policy

Policy Statement

It is the objective of the City of Alpine to invest public funds in a manner which will provide maximum security and the best commensurate yield while meeting the daily cash flow demands of the City and conforming to all federal, state, and local statutes, rules, and regulations governing the investment of public funds. This Policy serves to satisfy the statutory requirements of defining and adopting a formal investment policy. The Policy and investment strategies shall be reviewed annually by the City Council who will formally approve any modifications. This Investment Policy, as approved, is in compliance with the provisions of the Public Funds Investment Act of Texas, Gov't. Code Chapter 2256.

Exhibit 3 – City of Alpine Investment Policy

Fraud Policy

Background

This fraud policy is established to facilitate the development of controls that shall aid in the detection and prevention of fraud against the City of Alpine. It is the intent of the City to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Scope of Policy

This policy applies to any irregularity, or suspected irregularity, involving employees, consultants, vendors, contractors, outside agencies doing business with employees of such agencies and/or any other parties with a business relationship with the City.

Any investigative activity required shall be conducted without regard to the suspected wrongdoer's length of service, position/title or relationship to the City.

Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her benefit. Each member of management should be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the City Manager who coordinates all investigations with the appropriate authorities, both internal and external.

Actions Constituting Fraud

The terms defalcation, misappropriation and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets

- Impropriety in the handling or responding of money or financial transactions
- Accepting or seeking anything of material value from contractors, vendors or persons providing services/material to the City of Alpine. Exception: Gifts less than \$50.00 in value that can be used/enjoyed by all employees, i.e., cookies at Christmas.
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment; and/or
- any similar irregularities.

Other Irregularities

Irregularities concerning an employee's moral, ethical or behavioral conduct should be resolved by department director or City Manager.

If there is any question as to whether an action constitutes fraud, contact the City Manager for guidance.

Investigation Responsibilities

The City Manager has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the City Manager shall issue reports to appropriate designated personnel and to the City Council through the Finance Department.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation shall be made in conjunction with legal counsel and the City Manager, as shall final decisions on disposition of the case.

Confidentiality

The City Manager shall treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity shall notify the City Manager immediately and should not attempt to personally conduct investigations or interviews/interrogatories related to any suspected fraudulent act. (See Reporting Procedure section below).

Investigation results shall not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the City from potential civil liability.

Authorization for Investigating Suspected Fraud

The City Manager shall have:

- Free and unrestricted access to all company records and premises, whether owned or rented; and

- The authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without prior knowledge of consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity shall contact the City Manager immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative or any other inquirer should be directed to the City Manager. No information concerning the status of an investigation shall be given out.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions or allegations with anyone unless specifically asked to do so by the City Manager.

Termination

If any investigation results in a recommendation to terminate an individual, the recommendation shall be reviewed for approval by the City Manager and if necessary, outside counsel before any action is taken.

Administration

The City Manager is responsible for the administration, revision, interpretation and application of this policy. The policy shall be reviewed annually and revised as needed.

GASB No. 54

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 54. The City has analyzed the governmental funds of the City, and has determined the appropriate classification for financial reporting for each fund under GASB Statement No. 54.

That the following governmental funds shall be reported in the financial statements of the City of Alpine as follows:

- i. General Fund
- ii. Special Revenue Fund
- iii. Enterprise Funds
- iv. Debt Service Fund:

The City of Alpine hereby establishes and shall maintain classifications of Fund Balance, as defined herein, in accordance with Governmental Accounting Statement Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Types Definitions*. This policy shall only apply to the City's governmental funds. Fund Balance shall be composed of non-spendable, restricted, committed, assigned and unassigned amounts. GASB No.54 does not apply to Internal Service Fund or Enterprise Funds.

Definitions

Fund Balance- refers to the difference between assets and fund liabilities in governmental funds balance sheet. This information is one of the most widely used elements of state and local government financial statements.

Non-Spendable Fund Balance

Amounts that are not in a spendable form (such as inventory) or are required to be maintained in tact (principle of an endowment fund, for example).

Restricted Fund Balance

Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), or enabling legislation. Restrictions may be changed or lifted only with consent of the resource providers.

Committed Fund Balance

Amounts that can be used only for specific purposes determined by a formal action of the City of Alpine City Council. Commitments may be changed or lifted by the City Council taking the same formal action that imposed the constraint originally.

Assigned Fund Balance

Amounts the City intends to use for expendable or available for appropriation but has been tentatively earmark for some specific purpose by the City Manager or City Council.

Unassigned Fund Balance

The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of the fund balance which is not obligated or specifically designated and is available for any purpose.

Committing of Funds

Commitment of fund balances shall be done through adoption of a resolution/ordinance by the City Council. Further, commitment of fund balance may be modified or rescinded only through approval of the Council via resolution/ordinance.

Internal Standard Operating Procedures for Departmental Use

Additional internal procedures are outlined to provide awarded departments additional step by step guidance on the process of requesting and monitoring of grants. These procedures were developed to assist both the grant writer and departments awarded State and/or Federal grants internal processes and reporting.

See Exhibit 6 – Grants: Standard Operating Procedures



Exhibit 1 - Organizational Chart

Exhibit 2 - City of Alpine Chart of Accounts Fiscal Year 20XX

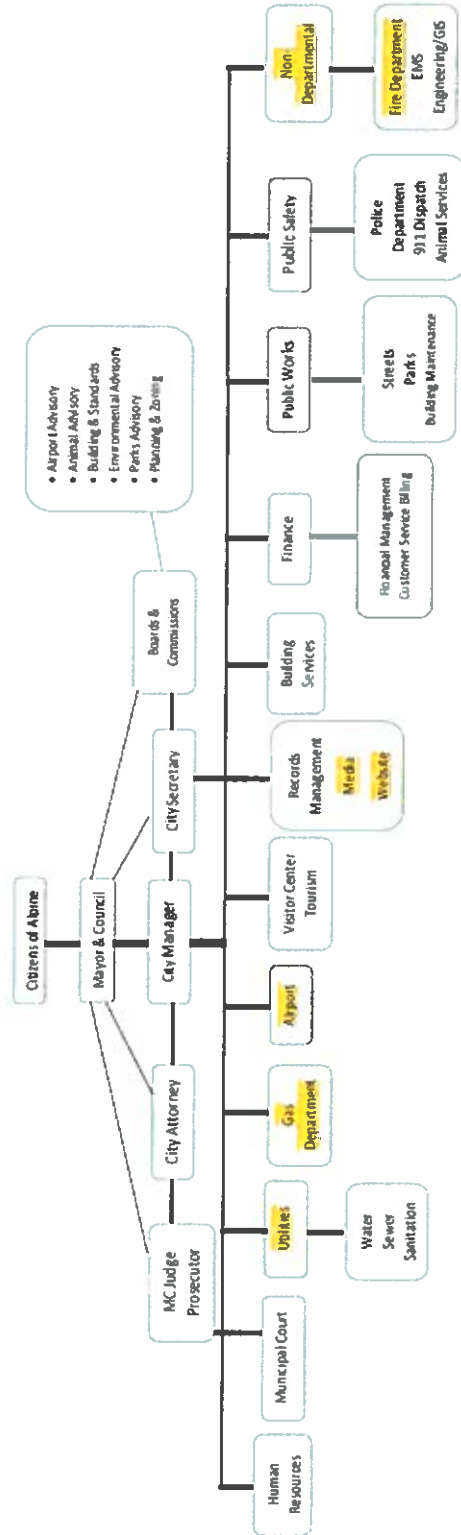
Exhibit 3 – City of Alpine Investment Policy

Exhibit 4 – Cash Handling Policy

Exhibit 5 – Credit Card Policy

Exhibit 6 – Grant: Standard Operating Procedures

Exhibit 1 - City of Alpine Organizational Chart



City of Alpine Organizational Chart

APPROVED

JUNE 15TH, 2021

Department Organization: Charts vary by department and are the discretion of Directors. May change based on staffing and levels of certifications.

Exhibit 2 – City of Alpine Chart of Accounts Fiscal Year 20XX

ACCOUNT NUMBER AND TITLE	STA COD	CLS COD	TYP COD	PRF COD	CST COD	OMT COD
01-000-0000 GENERAL FUND	F					
01-101-0000 Assets - Cash Drawers & Petty Cash	D					
01-101-0101 PETTY CASH	A	A	D	0	0	N
01-101-0102 CASH DRAWER #2 Water	A	A	D	0	0	N
01-101-0103 CASH DRAWER Gas Dept.	A	A	D	0	0	N
01-101-0104 CASH DRAWER #1 FRONT	A	A	D	0	0	N
01-101-0113 CASH DRAWER #3 (DIRECT)	A	A	D	0	0	N
01-101-0114 CASH DRAWER #4 Code Enforcement	A	A	D	0	0	N
01-101-0115 CASH DRAWER #5 (COURT)	A	A	D	0	0	N
01-101-0116 CASH DRAWER #6 AIRPORT	A	A	D	0	0	N
01-102-0000 Assets - Bank & TexStar Accounts	D					
01-102-0202 WTNB GENERAL ACCT	A	A	D	0	0	N
01-102-0203 GENERAL FUND ACCOUNT #7082207	A	A	D	0	0	N
01-102-0204 GENERAL TEXSTAR ACCT #220011110	A	A	D	0	0	N
01-102-0205 HEALTH INSURANCE #7082371	A	A	D	0	0	N
01-102-0230 HIDTA GRANT #7082258	A	A	D	0	0	N
01-102-0239 SKATE PARK ASSOCIATION	A	A	D	0	0	N
01-102-0449 PAYROLL CLEARING ACCOUNT	A	A	D	0	0	N
01-102-0518 TXCLASS - CAPITAL IMPROVEMENTS	A	A	D	0	0	N
01-102-8389 CRIME STOPPERS	A	A	D	0	0	N
01-103-0000 TXCLASS RESERVE - CREEK	D					
01-103-0518 CREEK TRAIL RESERVE	A	A	D	0	0	N
01-104-0000 TXCLASS - FIRE ASSISTANCE RESERVE	D					
01-104-0518 TXCLASS - FIRE DEPT ASSISTANCE RESE	A	A	D	0	0	N
01-105-0000 Assets - A/R & Returned Checks	D					
01-105-0500 RETURNED CHECKS	A	A	D	0	0	N
01-105-0501 MISCL ACCOUNTS RECEIVABLE	A	A	D	0	0	N
01-105-0502 FRANCHISE/ADMIN FEE RECEIVABLE	A	A	D	0	0	N
01-120-0000 Assets - AdValorem Taxes Receivable	D					
01-120-2001 AD VALOREM TAXES RECEIVABLE	A	A	D	0	0	N
01-121-0000 ASSET GROUP	D					
01-121-2100 LESS: ESTIMATED UNCOLLECTIBLE	A	A	D	0	0	N
01-121-2199 NET	A	A	D	0	0	N
01-197-0000 Amount Provided	D					
01-197-9700 AMT PROVIDED	A	A	D	0	0	N
01-198-0000 Due To Other Funds	D					
01-198-9800 DUE TO OTHER FUNDS	A	L	C	0	0	N
01-199-0000 Due From Other Funds	D					
01-199-9900 DUE FROM OTHER FUNDS	A	A	D	0	0	N
01-200-0000 PAYROLL LIABILITY ACCOUNTS	D					
01-200-0200 FEDERAL WITHHOLDING TAX	A	L	C	0	0	N
01-200-0201 FICA	A	L	C	0	0	N
01-200-0202 HEALTH INSURANCE	A	L	C	0	0	N
01-200-0203 RETIREMENT	A	L	C	0	0	N
01-200-0205 DENTAL	A	L	C	0	0	N
01-200-0206 VISION	A	L	C	0	0	N

ACCOUNT NUMBER AND TITLE	STA COD	CLS COD	TYP COD	PRF COD	CST COD	OMT COD
01-200-0207 PRUDENTIAL	A	L	C	0	0	N
01-200-0208 CHILD SUPPORT	A	L	C	0	0	N
01-200-0209 STUDENT LOANS	A	L	C	0	0	N
01-200-0210 AFLAC	A	L	C	0	0	N
01-200-0215 HARTFORD	A	L	C	0	0	N
01-200-0301 MEDICARE	A	L	C	0	0	N
01-200-0400 ACCRUED WAGES	A	L	C	0	0	Y
01-200-0500 ACCRUED VACATION	A	L	C	0	0	N
01-201-0000 LIABILITY GROUP - ACCOUNTS PAYABLE	D					
01-201-0100 ACCOUNTS PAYABLE - GENERAL	A	L	C	0	0	N
01-202-0000 ACCRUED EXPENSES	D					
01-202-2000 ACCRUED EXPENSES	A	L	C	0	0	N
01-206-0000 LIABILITY GROUP - CASH BONDS	D					
01-206-0605 CASH BONDS	A	L	C	0	0	N
01-207-0000 LIABILITY GROUP - COURT FEES	D					
01-207-0713 CCC - Combined Fees	A	L	C	0	0	N
01-207-0715 TP (keep 1/2) Time Pmt Fee	A	L	C	0	0	N
01-207-0716 FTA (keep 1/3) (DPSC)	A	L	C	0	0	N
01-207-0718 STF (keep 4%) State Traffic Fine -	A	L	C	0	0	N
01-207-0719 STF (keep 5%) State Traffic Fine -	A	L	C	0	0	N
01-207-0720 PRIOR MANDATORY COSTS (JRF, IDF, JS	A	L	C	0	0	N
01-207-0721 IDF - Indigent Defense Fund	A	L	C	0	0	N
01-207-0722 MVF - Moving Violation Fee	A	L	C	0	0	N
01-207-0723 CSS Child Safety Seat & Seat Belt V	A	L	C	0	0	N
01-207-0724 TPD- TRUANCY PREVENTION	A	L	C	0	0	N
01-207-0725 OMNI	A	L	C	0	0	N
01-207-0726 TIME PAYMENT	A	L	C	0	0	N
01-208-0000 LIABILITY GROUP	D					
01-209-0000 LIABILITY GROUP	D					
01-210-0000 LIABILITY GROUP	D					
01-211-0000 Events Security Deposits	D					
01-211-0100 Events Security Deposits - OFFICER	A	L	C	0	0	N
01-211-0200 CIVIC CENTER DEPOSIT	A	L	C	0	0	N
01-250-0000 LIABILITY GROUP-Deactivated	D					
01-269-0000 LIABILITY GROUP	D					
01-290-0000 LIABILITY GROUP	D					
01-290-9000 DEFERRED REVENUE - PROP TAX	A	L	C	0	0	N
01-393-0000 FUND EQUITY GROUP	D					
01-393-8500 CONVERSION RECONCILIATION	A	L	C	0	0	N
01-393-8600 SYSTEM ADDED LIABILITY LINE-ITEM	A	L	C	0	0	N
01-393-8610 SYSTEM ADDED LIABILITY LINE-ITEM	A	L	C	0	0	N
01-393-8700 PENDING RETURNED ITEMS	A	L	C	0	0	N
01-393-9300 FUND BALANCE	A	Q	C	0	0	N
01-393-9301 FUND BALANCE RESERVED PARKS	A	Q	C	0	0	N
01-520-0000 NON DEPARTMENTAL REVENUE	D					

ACCOUNT NUMBER AND TITLE	STA COD	CLS COD	TYP COD	PRF COD	CST COD	OMT COD
01-520-1000 SALE-CITY PROPERTY/ EASEMENTS	A	I	C	0	0	N
01-520-2000 WORKMAN'S COMP REFUND	A	I	C	0	0	N
01-520-9000 AUCTION	A	I	C	0	0	N
01-521-0000 INTEREST RESERVE ACCOUNTS	D					
01-521-0001 TEXSTAR	A	I	C	0	0	N
01-521-0002 TXCLASS CAPITAL IMPROVEMENTS	A	I	C	0	0	N
01-521-0003 TXCLASS FIRE ASSISTANCE	A	I	C	0	0	N
01-521-0004 TXCLASS CREEK PROJECT	A	I	C	0	0	N
01-523-0000 ADMINISTRATIVE REVENUES	D					
01-523-0090 ENTERPRISE ADMINISTRATIVE FEE	A	I	C	0	0	N
01-523-0100 ENTERPRISE FRANCHISE FEE	A	I	C	0	0	N
01-523-0612 FY 20 NSF - RETURNED CHECK FEE	A	I	C	0	0	N
01-523-1303 BEER & WINE PERMITS	A	I	C	0	0	N
01-523-1304 COIN OPERATEDAMUSEMENT FEE	A	I	C	0	0	N
01-523-1305 REZONING/VARIANCES	A	I	C	0	0	N
01-523-1306 PEDDLARS/SOLICITORS FEES	A	I	C	0	0	N
01-523-2000 7 % HOT OVERHEAD	A	I	C	0	0	N
01-523-2104 COPIES/PUBLIC	A	I	C	0	0	N
01-523-5203 SERV CHRG/BAD CHECKS	A	I	C	0	0	N
01-523-5220 Discounts Earned (True Value)	A	I	C	0	0	N
01-523-5221 DONATIONS	A	I	C	0	0	N
01-523-7000 GENERAL BANK ACCT 2207 INTEREST	A	I	C	0	0	N
01-523-7500 POST OFFICE GROUND LEASE	A	I	C	0	0	N
01-523-9920 MISC INCOME/FEES	A	I	C	0	0	N
01-523-9921 TML. CONFERENCE	A	I	C	0	0	N
01-523-9922 GRANT REIMBURSEMENT	A	I	C	0	0	N
01-524-0000 MUNICIPAL COURT REVENUES	D					
01-524-2800 SCHOOL ZONE & BUS VIOLATIONS	A	I	C	0	0	N
01-524-2900 FINES & FEES REVENUE	A	I	C	0	0	N
01-524-3000 DEFERRED DISPOSITION	A	I	C	0	0	N
01-524-3300 MUN COURT TECHNOLOGY FUND	A	I	C	0	0	N
01-524-3350 TECHNOLOGY FUND INTEREST EARNED	A	I	C	0	0	N
01-524-3400 MUNICIPAL COURT SECURITY FUND	A	I	C	0	0	N
01-524-3500 TIME PAYMENT FEE	A	I	C	0	0	N
01-524-9000 OVERAGE/SHORTAGE	A	I	C	0	0	N
01-531-0000 POLICE REVENUES	D					
01-531-0600 REIMBURSEMENTS	A	I	C	0	0	N
01-531-0900 LEOSE-STATE COMPTROLLER	A	I	C	0	0	N
01-531-1000 RESTITUTION	A	I	C	0	0	N
01-531-1304 POLICE IMPOUNDS	A	I	C	0	0	N
01-531-1305 SPECIAL EVENT REVENUE	A	I	C	0	0	N
01-531-1306 OVERSIZED ESCORT FEE	A	I	C	0	0	N
01-531-1501 POLICE FINES	A	I	C	0	0	N
01-531-1507 POLICE ACCIDENT REPORTS	A	I	C	0	0	N
01-531-1615 ABANDONED VEHICLES & INT	A	I	C	0	0	N
01-531-1616 PD/FED EQUIP SHAR & INT	A	I	C	0	0	N
01-531-1700 CIVIC CENTER SECURITY	A	I	C	0	0	N
01-531-1900 DONATIONS	A	I	C	0	0	N
01-531-9922 INSURANCE CLAIM	A	I	C	0	0	N
01-532-0000 FIRE DEPARTMENT REVENUES	D					
01-532-0600 FIRE DEPT REIMBURSEMENT - COUNTY	A	I	C	0	0	N
01-534-0000 AD VALOREM TAX REVENUE	D					