

**FINANCE POLICY AND PROCEDURE MANUAL**  
**A Guidebook for City Departments**

<b><u>Chapter</u></b>	<b><u>Title</u></b>	<b><u>Changes</u></b>
I.	GENERAL LEDGER AND BUDGET ACCOUNT STRUCTURE	No Change
II.	REPORTING AND DEPOSITING MONEY	No Change
III.	INTERNAL CONTROLS	
	Introduction	No Change
1.	Cash Receipting of DPW Revenue	Various (reviewed with Dept.)
2.	Cash Receipting of DPS Revenue	Nominal (reviewed with Dept.)
3.	Cash Receipting and Disbursements of Police Department	No Change (reviewed with Dept.)
4.	Cash Receipting – Recreation	Nominal (reviewed with Dept.)
5.	Cash Receipting at the Visitor Center	Nominal (reviewed with Dept.)
IV.	PETTY CASH	Mileage is no longer reimbursable via Petty Cash (per Purchasing Policy).
V	CERTIFICATION OF SUFFICIENT FUNDS	No Change
VI.	PAYMENTS – APPROVAL	No Change
VII.	INCURRING A LIABILITY BY VOTE AT CITY COUNCIL MEETINGS	No Change
VIII.	BUDGET AMENDMENTS	Nominal
IX.	BUDGET TRANSFERS	Nominal
X.	JOURNAL ENTRIES	No Change
XI.	PAYROLL PREPARATION AND DISTRIBUTION	No Change
XII.	TIME SHEETS	No Change
XIII.	DATA NETWORK AND IT	
	Introduction	No Change
1.	Computer Use Policy	Form CU-2 - More specific
2.	Web and Social Media Policy	No Change
3.	Confidentiality Agreement	No Change
XIV.	ACCOUNTS RECEIVABLE AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	No Change
XV.	GIFTS AND DONATIONS RECEIVED	Donations that are assets must be reported to the Accounts Dept.
XVI.	RECOGNITION OF INDIVIDUALS	Nominal

## FINANCE POLICIES

<u>Chapter</u>	<u>Title</u>	<u>Changes</u>
I.	INVESTMENTS	
1.	Investment Policy	Nominal (dates, NBT max)
2.	Procedures for Investment Policy	Nominal (dates)
3.	Custodial Agreement	Nominal (dates)
4.	Third Party Agreement	Nominal (dates)
II.	CAPITALIZATION	No Change (reviewed with Accounts Dept.)
III.	DEBT	No Change
IV.	CYBER SECURITY BREACH NOTIFICATION	Item #9 - Compliance to be coordinated with 3rd parties, where applicable.
V.	FUND BALANCE	The upper limit has been changed from 12.5% to 15%. The range is now 10% to 15%.
VI.	POST-ISSUANCE	No Change. Added to FP Booklet.