

## EXPENSE REIMBURSEMENT POLICY

### Policy:

The Comptroller shall establish a line item (Fund #223) through which all revenues received for the reimbursement of administration, vehicle and equipment expenses incurred as a result of Police Department Extra Duty assignments shall be deposited and reconciled. At the end of each fiscal year, the funds shall be distributed as follows:

1. Funds received for reimbursement of administration expenses shall be transferred to the General Fund operating budget.
2. Fifty Percent (50%) of the Funds received for reimbursement of equipment/vehicle expenses shall be transferred to the Vehicle Replacement Fund and fifty percent (50%) of the Funds shall be transferred to Capital Reserve for traffic division infrastructure improvements.

Should any event occur during the fiscal year that requires a deviation of the transfer of funds as set forth in this policy, approval of the change must be obtained and authorized by the City Council and Board of Finance.

### Background:

Torrington police officers engage in extra duty employment when government, commercial, or non-profit entities request additional law enforcement services, above and beyond what is provided by the department on a daily basis.

Examples of extra duty services may include:

- Private business security
- Road construction traffic control
- Traffic control and pedestrian safety
- Crowd control
- Sporting event security
- Special event security

The organization requesting an extra duty police officer reimburses the City of Torrington for the officer's wages, administration fees and associated vehicle and equipment expenses at rates determined and billed by the Department's Traffic Division.

The costs for administration costs and equipment expenses that are billed to the requesting organization reflect a reimbursement of taxpayers' resources that are budgeted on an annual basis for staffing, equipment and vehicle expenses.

It is the desire of the City Council and Board of Finance to utilize the reimbursement in a manner that is consistent with the annual budgeted goals for both capital and operating expenses.

Procedures:

- All funds billed for extra-duty administrative services and vehicle and equipment expenses shall be deposited into Fund #223 and reconciled with the billing statements generated by the traffic division.
- At the end of each fiscal year, a report of the funds received shall be presented to the City Council and Board of Finance.
- Funds received for reimbursement of administration expenses shall be transferred to the General Fund to offset budgeted operating expenses.
- Fifty percent (50%) of the funds received for reimbursement of vehicle and equipment expenses shall be transferred to the Vehicle Replacement Fund. These funds shall be a supplemental contribution to the Vehicle Replacement Fund and not used to supplant the annual contribution required to fund the account at recommended levels.
- Fifty percent (50%) of the funds received for reimbursement of the vehicle and equipment expenses shall be transferred to a capital reserve account for Traffic Division Infrastructure Improvements.