

**CITY OF LATROBE
RESOLUTION NO. _____**

**A RESOLUTION ACKNOWLEDGING THE CITY OF LATROBE POLICE DEPARTMENT
FUNDRAISING ACCOUNT OPERATIONS AND PROCEDURES MANUAL**

WHEREAS, the City of Latrobe Police Department maintains a Fundraising Account funded exclusively by voluntary contributions from community members, organizations, and private entities; and

WHEREAS, no tax dollars are deposited into or expended from the Fundraising Account; and

WHEREAS, the Fundraising Account is used primarily for police equipment, training community service needs and charitable efforts to support the community; and

WHEREAS, the Chief of Police has adopted a comprehensive Fundraising Account Operations & Procedures Manual establishing clear safeguards, internal controls, documentation standards, and audit readiness; and

WHEREAS, the Manual aligns with Pennsylvania municipal finance best practices and promotes transparency, accountability, and public trust while aligning with the City of Latrobe purchasing requirements;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Latrobe that:

1. City Council acknowledges receipt and review of the Police Department Fundraising Account Operations and Procedures Manual.
2. City Council recognizes the safeguards and oversight mechanisms contained therein as consistent with responsible municipal governance and city policy.

RESOLVED this ____ day of _____, 20 ____.

BY THE CITY COUNCIL OF THE CITY OF LATROBE:

ATTEST:

For the City of Latrobe:

Janina Hall, Borough Secretary

Eric Bartels, Mayor

**City of Latrobe Police Department
901 Jefferson Street, Latrobe PA 15650**



Police Fundraising Account Operations & Procedures

Issued By: Chief of Police, City of Latrobe

Purpose: Governance, accountability, and operational guidance for the Latrobe Police Department Fundraising Account

Effective Date: 01 January 2026

Review Cycle: Annual

1. Purpose and Authority

This Operations and Procedures Manual establish formal governance, accountability, and internal controls for the City of Latrobe Police Department Fundraising Account (hereinafter, the "Fundraising Account"). The Fundraising Account exists to support the mission of the Latrobe Police Department by funding officer training, police equipment, community affairs initiatives, and police service-related charitable outreach, using funds received exclusively from external, non-tax sources.

This manual is issued under the authority of the Chief of Police and is intended to ensure transparency, fiscal responsibility, ethical stewardship, and public trust.

2. Scope

This manual applies to:

- All sworn and civilian members of the Latrobe Police Department involved in requesting, approving, handling, tracking, or distributing Fundraising Account funds or donated items.
- All revenue received into, and expenditures made from, the Fundraising Account.
- All tangible items purchased for resale, Fundraising, or free distribution using Fundraising Account funds.

3. Nature of the Fundraising Account

3.1 Funding Source

The Fundraising Account is funded entirely by external sources, including but not limited to:

- Local service clubs and civic organizations
- Private individuals
- Local industry and business partners
- Community stakeholders and nonprofit partners

No tax revenue, fines, forfeitures, or municipal operating funds shall be deposited into this account.

6. Governance and Oversight

6.1 Chief of Police

The Chief of Police retains ultimate authority and responsibility for:

- Oversight of the Fundraising Account
- Approval of expenditure
- Ensuring compliance with this manual and applicable laws

6.2 Designated Account Administrator

The Chief shall designate a supervisory-level member as Fundraising Account Administrator, responsible for:

- Day-to-day tracking and documentation
- Coordinating with City Finance
- Maintaining inventory and distribution logs

6.3 City Finance Coordination

- The Fundraising Account shall be maintained in coordination with the City's Finance Department.
- All deposits and expenditures shall be auditable and traceable and in accordance with city purchasing policies.

7. Revenue Controls and Documentation

7.1 Acceptance of Fundraising dollars

All Fundraisings dollars shall be:

- Voluntary
- Unrestricted unless formally documented otherwise
- Accepted without any promise of preferential treatment or influence

7.2 Fundraising Intake Procedure

Each Fundraising or Donation shall include:

- Date received
- Donor name (unless anonymous)
- Amount or description of donated item(s)
- Intended purpose (if specified)
- Receipt number

7.3 Receipting

- A written receipt shall be issued for all monetary Fundraisings.

- Dollar-Threshold Safeguard:
 - Exigent expenditures not exceeding \$2,500 shall be reported through standard post-approval documentation.
 - Exigent expenditure exceeding \$2,500 shall additionally be reported to the City Manager and Finance Director (or designee) as part of the next available financial review cycle.
 - Exigent expenditure exceeding \$10,000 shall be summarized for informational purposes for the City Council at the next regularly scheduled meeting or through a written financial report, consistent with municipal reporting practices.

All expenditure authorized under this section shall comply with the City of Latrobe's adopted procurement and purchasing guidelines, including applicable bidding thresholds, quotation requirements, and emergency purchasing provisions, unless expressly exempted therein.

8.3 Payment Processing

- No cash disbursements are permitted.
- All payments shall be processed through established city-wide purchasing, finance, and approval methods and internal controls.

9. Inventory and Asset Tracking

9.1 Inventory Categories

Items purchased or obtained using Fundraising Account funds shall be tracked under one of the following categories:

- Equipment (retained by the Department)
- Resale items (e.g., logo wear)
- Free distribution items (e.g., clothing, food, toys)

9.2 Inventory Records

Inventory logs shall include:

- Item description
- Quantity received (when practical)
- Date acquired
- Funding source
- Storage location
- Disposition status

10. Tracking Free Distribution of Items

10.1 Distribution Log Requirement

14. Violations and Corrective Action

Failure to comply with this manual may result in:

- Administrative review
- Disciplinary action
- Referral for audit or investigation if warranted

15. Policy Review and Amendments

This manual shall be reviewed annually and updated as necessary to reflect best practices, legal requirements, and operational needs.

16. Alignment with Pennsylvania Municipal Finance Best Practices

The Fundraising Account is administered in a manner consistent with Pennsylvania municipal finance best practices, including:

- Segregation of Funds: Fundraising funds are maintained separately from the City's General Fund and Police Operating Budget to prevent commingling and misuse.
- Internal Controls: Dual-layer oversight (Chief of Police and City Finance) ensures checks and balances in revenue intake, approval, and expenditure.
- Audit Readiness: All transactions are documented, traceable, and retained in accordance with municipal record retention standards.
- Ethical Compliance: Fundraising dollars are accepted without influence or preferential treatment, consistent with Pennsylvania ethics guidance.
- Transparency: Summary reporting will be provided to City Council, reinforcing trust and accountability.

17. Public Accountability Statement

The City of Latrobe Police Department Fundraising Account exists solely because of the generosity and trust of our community. Every dollar received is tracked, documented, and used to support officer training, public safety equipment, community engagement, and assistance to those in need.

Safeguards are in place to ensure:

- No tax dollars are used or mixed with this account
- All spending is approved and documented
- All donated or distributed items are tracked
- Records are available for audit and review

Approved: _____
Chief of Police, City of Latrobe

Date: _____

Appendix B – Expenditure Request & Approval Form

Requesting Officer/Unit: _____

Date: _____

Description of Requested Expenditure:

Purpose / Program Area: (Training / Equipment / Community Affairs / Police Services)

Estimated Cost: \$ _____

Vendor (if known): _____

Chief of Police Approval: _____ Date: _____

Appendix F – Financial Director Concurrence

Finance Director Concurrence

I have reviewed the financial records associated with the City of Latrobe Police Department Fundraising Account and concur that the account has been maintained with appropriate internal controls, documentation, and audit readiness consistent with municipal finance practices.

Finance Director Signature: _____

Date: _____

Appendix H - Chief's Certification Form – Post-Approval Expenditures

Chief's Certification Form – Post-Approval Expenditures

CITY OF LATROBE POLICE DEPARTMENT

- Chief of Police – Exigent Expenditure Certification
- **Fund / Account:** _____
Vendor / Payee: _____
Amount: \$ _____
Date of Expenditure: _____
- *Nature of Exigent Circumstance*
- Officer safety
- Operational readiness
- Time-sensitive training opportunity
- Emergency equipment or supply need
- Community relations / public safety need
- Other (explain): _____
- **Description of Expenditure and Public Purpose:**
- _____
- _____
- _____
- **Reason Written Request Was Not Feasible Prior to Expenditure:**
- _____
- _____
- *Certification*
- I hereby certify that this expenditure was authorized under my exigent authority as Chief of Police, was necessary to meet an immediate operational or public safety need, serves a valid public purpose, aligns with authorized uses of the fund, and complies with applicable Pennsylvania municipal finance principles and the City of Latrobe procurement ordinance.
- I further certify that this expenditure is accurately documented and subject to review, audit, and reporting requirements.

Chief of Police: _____
Signature: _____
Date: _____

- *Administrative Review (as applicable by dollar threshold)*
- **Reviewed by (Finance Director / City Manager):** _____
Signature: _____
Date: _____