

**CITY OF SPRUCE GROVE
CITY POLICY**

		NUMBER 3,000
REFERENCE RES. NO. 116-95	ADOPTED BY CITY COUNCIL	SUPERSEDES "REVISED" Page 1 of 2
	DATE: 27 MAR/95	

TITLE: REVENUES OF THE CITY OF SPRUCE GROVE

POLICY STATEMENT

1. The responsibilities of the Chief Administrative Officer under Section 208(1)(g) and (1)(h) are delegated to the City Treasurer.
2. The City Treasurer shall ensure that the revenues of the municipality are collected and controlled and receipts are issued. This may be achieved by the following:
 - a. Each Manager shall be responsible for the issuance of invoices for revenues generated by that department.
 - b. The Manager shall be responsible for the collection of invoices issued by that department.
 - c. The Cashier in the Treasury Department shall serve as the main cashier for the City of Spruce Grove in that all monies may be received there. Recreation Services, Cultural Services, and Spruce Grove Public Library Services, will have their own cashier operations and receive monies related to their operations.
 - d. Whenever cash is received (except for Library Services, Gate Receipts, Vending Operations, Ticketmaster), a receipt must be issued to the customer.
 - e. The City Treasurer shall control the revenues of the City by monitoring actual revenues to budgeted revenues periodically. As soon as a shortfall in budgeted revenue is expected, the Manager responsible shall bring the matter to the attention of the City Treasurer.
3. The City Treasurer shall ensure that all money belonging to or held by the Municipality is deposited in a financial institution designated by Council. This may be achieved by the following:
 - a. The Manager of each cashier operation is responsible for the monies received by the Department.
 - b. Wherever possible, daily cash deposits shall be made to the designated financial institution. When significant monies are being received (eg. during tax collection, major events, etc.), deposits shall be made more often as the need demands.
 - c. Overages less than \$5.00 shall be reported through the Cash Deposit Sheet and all overages shall be included in the daily deposit. The amount of the overage shall be credited to the "Cash Over/Short" account. Overages greater than \$5.00 shall be reported by the Manager responsible to the City Treasurer.

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- d. All shortages
 - i. less than \$5.00 shall be reported through the Cash Deposit Sheet;
 - ii. greater than \$5.00 shall be reported by the Manager responsible to the City Treasurer;
 - iii. all shortages greater than \$5.00 shall be investigated and the employee or employees responsible may held accountable from a performance basis, as determined by the Manager responsible and the City Treasurer.
 - iv. where there is any suggestion that a crime has been committed or any suspicious conditions surrounding the matter, the incident shall also be reported immediately to the RCMP Detachment in Spruce Grove;
 - v. the Manager responsible for cashier operations shall develop detail procedures for the handling of monies which is practical and minimizes loss to the City of Spruce Grove. The procedures must be approved by the City Treasurer.

THE PURPOSE OF THIS POLICY IS TO-:

The purpose of this policy is to ensure:

1. All revenues of the City of Spruce Grove are billed, collected, and deposited in a financial institution designated by Council.
2. Accountability is required from those responsible for cash operations to safeguard the assets of the City of Spruce Grove.

***This policy is subject to any specific provision of the Municipal Government Act, the Local Authorities Board Act or other relevant legislation or Union Agreement.**