

CITY OF ST. GEORGE

Budget Policy and Procedures

Budget Policy

The Mayor has the overall responsibility for preparing, presenting, and administering the annual budget for the general fund and all special revenue funds in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315.

Furthermore, for a Lawrason Act municipality, R.S. 33:404(A)(5) states that the Mayor shall have the duty and power to prepare and submit an annual operations budget and a capital improvements budget for the municipality to the City Council in accordance with the provisions of R.S. 39:1301 et seq. and any other supplementary laws or ordinances.

The City Council is responsible for adopting budgets and amending budgets on a timely basis. Certified copies of the adopted budget, budget adoption instrument, budget amendments, supporting schedules, and correspondence related to the budgets are to be retained at the City Municipal Services office.

- A. The Mayor will prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund using the following guidelines:
 1. Revenue projections – Budgeted by fund and/or department and based on historical data and known trends.
 2. Expenditure projections – Budgeted by fund and/or department and based on actual costs and reasonable estimates.

- B. The budget will include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information as required by state law [R.S. 39:1305(C)(2)(a)].

- C. The Mayor is to present the proposed annual budget with a proposed adoption instrument (an ordinance if a Lawrason Act municipality) to the City Council no later than 15 days prior to the beginning of the fiscal year. Also, the proposed budget must be made available for public inspection no later than 15 days prior to the beginning of the fiscal year in accordance with state law. (See R.S. 39:1306 and R.S. 39:1308 for when and where to post the budget.)

The City Council is responsible for adopting the budgets in an open meeting before the end of the prior fiscal year.

Before the adoption of the budget, if the municipality has total proposed expenditures of \$500,000 or more from the general fund and any special revenue funds in a fiscal year, the public must be given an opportunity to participate in the budgetary process in accordance with state law. No proposed budget shall be considered for adoption or otherwise finalized until at least one (1) public hearing has been conducted on the proposal. The City of St. George will comply with the notice, publication and public hearing requirements as required by state law (R.S. 39:1307).

If, at the end of any fiscal year, the appropriations necessary for the support of the City of St. George for the ensuing fiscal year have not been made, then 50% of the amounts appropriated in the appropriation ordinance/resolution for the last validly passed budget year shall be deemed re-appropriated for the several objects and purposes specified in such ordinance/resolution. This 50% limitation will continue until a budget is approved (R.S. 39:1312).

- D. The Mayor is to administer and monitor the budgets and provide the board with monthly financial statements and budget-to-actual comparisons, including any warnings of any corrective action needed. The City Council is responsible for adopting amended budgets on a timely basis.

The Mayor will advise the Council (R.S. 39:1311) when:

- (1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more.
- (2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.
- (3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more and fund balance is being used to fund current year expenditures.

Budget Procedures

Budget Preparation by the Mayor (with the assistance of the Finance Director and Chief Financial Officer)

The budgeting process will begin approximately 90 to 120 days before the beginning of the fiscal year being budgeted.

1. The Mayor will meet with certain department heads and elected officials, as needed, to receive/discuss budget requests for the year.
2. Analyze trends of all sources of revenues and consider whether any increases/decreases are warranted.
3. Using the side by side comparison, analyze current year line-item expenditures to identify costs that can be reduced or eliminated and those that may increase.
4. Prepare a proposed budget for the general fund and each special revenue fund that includes the following as required by state law (R.S. 39:1305):
 - Estimated fund balance at beginning of year;
 - Estimated revenues/receipts itemized by source;
 - Recommended expenditures itemized by department, function, and character;
 - Other financing sources and uses by source and use; and
 - Estimated fund balance at end of fiscal year.

[Note: The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year, i.e. the beginning fund balance and any anticipated revenues.]

5. Prepare the budget adoption instrument (an appropriation ordinance or adoption resolution) to adopt and implement the budget document as required by state law [R.S. 39:1305(D)].
[Note: The adoption instrument must define the authority of the Mayor to make changes within various budget classifications without approval by the City Council, as well as those powers reserved solely to the City Council.]
6. The Mayor shall prepare and sign a budget message that contains a summary description of the proposed budget, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features as required by state law.
[R.S. 39:1305(C)(1)].

Budget Monitoring

1. The Finance Director will prepare monthly budget-to-actual comparison statements. The City's Chief Financial Officer will review and approve. The Mayor, Finance Director, or their designee will formally present to the City Council for review/monitoring purposes.

2. The City's Chief Financial Officer and Finance Director will ensure that the Mayor advises the City Council when there is a 5% variance in revenues or expenditures or beginning fund balance.

Budget Amendment

The Mayor will ensure that the City Council adopts a budget amendment (using the appropriate adoption instrument) in an open meeting upon receiving notification of a 5% variance or a change in operations upon which the original budget was developed.

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CITY OF ST. GEORGE

Purchasing and Disbursement Policy

Good controls over disbursements require appropriate checks and balances; therefore, more than one individual should be involved in the disbursement functions. Any personal use or misappropriation of assets of the municipality will result in termination of employment and possible legal action.

Purchasing

- Management is to centralize the purchasing function and also implement controls to ensure that purchases are (1) reasonable and necessary; (2) budgeted; (3) documented and approved; (4) received and safeguarded; and (5) used solely for the public purposes/functions of the municipality.
- Management is to implement a purchase order system that requires certain documentation to be generated before a purchase can be made and before a disbursement is made. Documentation is to include the following:
 - Purchase order – The purchase order form must clearly describe the item(s) and quantities to be purchased, be signed by the person/department making the request, and be approved in writing by a designated municipal official. The Finance Director or designee is to verify that adequate funds are budgeted and available and that the purchase is in compliance with the Louisiana Public Bid Law [Louisiana Revised Statute (R.S.) 38:2211 et. seq.].
 - Receiving report – documentation/evidence that the items (e.g., supplies, materials) were actually received by the municipality (signed by the employee receiving items).
 - Invoice – documentation/evidence from the vendor of the services or materials provided to the municipality.
 - Approval – verification by both the mayor (e.g., initials and date) that documentation is present to support the payment and the amount owed is correct. The invoice must be attached with the purchase order and receiving report and be provided to the mayor for review/approval before the disbursement is made.
- Related party transactions are strictly prohibited (i.e., transactions with any individual(s) or business that is “related” to a municipal official or employee).
- Management must always provide an open and competitive atmosphere and ensure that written bids/quotes are solicited for purchases (including recurring purchases) that exceed the applicable dollar thresholds provided in the Louisiana Public Bid Law.
 - Bid documentation (e.g., solicitation letters, advertisements, bids/quotes, tabulation sheets, minutes, etc.) demonstrating such compliance is to be maintained and filed in an organized manner.
- For purchases to be made under an existing state contract, the board must formally

acknowledge that the municipality is bypassing the requirements of the Public Bid Law and is adopting the requirements of the Louisiana Procurement Code (R.S. 39:1551 – 1755) to make such purchases. Management must monitor and ensure that such purchases are made in compliance with those requirements.

- For “piggyback” purchases (i.e., municipality makes a purchase using another agency’s contract), management must obtain documentation from the other agency that clearly demonstrates the contract was previously bid and is a viable contract. The price paid by the municipality must be the same as the contract’s bid price.
- For purchases/contracts made under the request for proposals (RFP) method, management must establish appropriate scoring criteria and maintain documentation of its evaluations.
- Purchases/procurements related to homeland security must be made from the federal General Services Administration (GSA) supply schedules. Management is required to ensure strict compliance with all applicable GSA requirements.
- The City is also required to comply with federal statutes, regulations, and policy, where applicable. These requirements include, but are not limited to the Robert T. Stafford Disaster Relief and Emergency Assistance Act; Disaster Operations Legal Reference, Version 2.0; 44 CFR 13.36; 2 CFR 215, 220, 225, and 230; 2 CFR 200.318-327; Disaster Assistance Policy 9500 Series; Public Assistance Guide FEMA 322; PA Policy Digest; FEMA 321; PA Applicant Handbook FEMA 323; Debris Management Guide; Hazard Mitigation Assistance Guidance; and Hazard Mitigation Assistance Guidance Addendum.
- Purchases are initiated by the Mayor or Chief of Police, or their respective designee.

Disbursements

- Disbursements shall be made by check. Cash payments are prohibited.

Certain ACH drafts are permitted. Permissible drafts include payments for utilities, payroll and associated payroll expenses (i.e. taxes and processing fees), merchant service charges, or other similar expenses.
- The accounts payable/disbursement function shall be centralized in the St. George Municipal Services office and shall be under the supervision of the City’s Finance Director.
- If applicable, a New Vendor Setup Form will be completed by the Finance Director or designee. The New Vendor Setup Form along with a signed Form W-9, Request for Taxpayer Identification Number and Certification and Certificate of Insurance, if applicable, (unless it is a reimbursement), will be submitted to and added by someone other than the person entering invoices and issuing checks.
- All invoices must be approved by the Mayor, the Chief of Police or designee before payment is submitted.
- The supply of blank/unused checks is to be maintained under lock and access restricted to only authorized personnel.
- All documentation (i.e., purchase orders, receiving reports, invoices) supporting a disbursement must be attached to the check(s) when presented for signatures.

- The Mayor and one council member or City Clerk shall sign all checks for the City of St. George.
- All documentation (i.e., purchase orders, receiving reports, invoices, bids, quotes) supporting a disbursement should be attached to check and be maintained by the Finance Director.
- After signatures are obtained, the St. George Municipal Services office will mail all checks and/or supporting documentation to the respective vendor. Someone other than the person printing checks will mail the checks. All checks and supporting documentation will be scanned for record retention.

Escheated Funds

The City of St. George will comply with the provisions of Louisiana Revised States 9:151 through 9:182 for unclaimed property.

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CITY OF ST. GEORGE

Receipts Policy and Procedures

SECTION 1. PURPOSE

To establish proper controls and payment receipt procedures for the City of St. George. Controls are required to safeguard against loss and to define responsibilities in collecting payments for the City. All departments receiving payments are designated as payment collection points. Accepted payment methods include checks, money orders, credit card transactions, fed wires and electronic fund transfers. The City does not accept cash as a form of payment which helps improve operational efficiency, reduces costs and lowers the risk of fraud.

SECTION 2. REQUIRED PROCEDURES

1. Adequate separation of duties for payment collection, deposit and reconciliation.
2. Deposit of payments with 24 hours of receipt (excluding weekends, holidays, or other office closures)
3. Reconciliation of the Deposit Report Log to the appropriate revenue account to ensure proper recording of funds. The Finance Director's office will reconcile all bank account transactions monthly.
4. Proper safeguarding of payment collections.

SECTION 3. RESPONSIBILITIES OF RECEIPT HANDLERS

All persons responsible for the receipt, deposit or reconciliation of payments collected for City related activities must comply with this policy.

SECTION 4. PROCEDURES

1. All persons responsible for payment collection must maintain a clear separation of duties. An individual should not have responsibility for more than one of the payment handling components: receipt, deposit or reconciliation. (Refer to the Receipts and Payment Collections - Segregation of Duties spreadsheet)
2. All checks and credit card receipts must be protected by using a safe until they are deposited. A secure area for processing and safeguarding funds received must be maintained and access restricted to authorized personnel.
3. All checks should be made payable to the City of St. George.
4. Each person receiving checks, and credit card transactions must drop their Reconciliation report (Refer to the Receipts and Deposits Standard Operating Procedures) with all supporting documentation, including the checks and/or credit card transactions in the safe before the close of business.
5. Every business morning, the Administrative Assistant or designee will retrieve the

deposit dropped from the previous evening from the safe.

6. The Administrative Assistant or designee is responsible for:
 - a. Verifying checks and/or credit card transaction balance to the Reconciliation report
 - b. Verifying all checks are endorsed
 - c. Preparing the bank deposit slip or scan check(s) and deposit using remote deposit capture
 - d. Transporting the deposit and/or making the deposit to the appropriate City of St. George bank account
 - e. Verifying the bank receipt matches the deposit total, then initialing the bank receipt if applicable
7. Post-dated checks should not be accepted and will be returned to the submitting department.
8. Never mail checks through inter-office mail.
9. All funds received must be balanced daily by comparing the total of the checks and credit card collections to Reconciliation reports listing all receipts.
10. Documentation such as deposit slips/reports, credit card receipts, copies of manual receipts, etc. are to be kept for a period of seven years by the department. Such documentation is scanned and saved to the network.

SECTION 5. RESPONSIBLE OFFICE AND EXECUTIVE

The Finance Director is responsible for the overall administration of the City's Receipts Policy. This entails the approval of exceptions to these procedures. Requests for exceptions to these procedures must be submitted in writing. The daily oversight of compliance with this policy is the responsibility of the Finance Department.

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CITY OF ST. GEORGE

Payroll Policy

SECTION 1. PAY PERIODS

The City of St. George administers payroll on a bi-monthly basis for all employees. Pay periods begin on the 1st and 15th of each month and conclude two weeks later. Employee compensation is issued approximately two weeks after the end of each pay period, typically on the 15th and the last day of the month.

If the pay day falls on a bank holiday, all employees and elected officials shall be paid on the day before the designated pay date.

SECTION 2. TIME REPORTING

Every nonelected employee is required to complete a City of St. George Bi-Monthly Timesheet for each pay period. Those timesheets, along with documentation including leave requests and required attachments, must be submitted to the Mayor or Chief of Police by noon on the first business day following the end of the pay period.

SECTION 3. TIME APPROVAL

The Mayor and Chief of Police will review the timesheets and documents of their respective employees for accuracy. If the timesheets and documents are accurate, the Mayor or Chief of Police will approve that information. If the timesheets and documents are not accurate, all errors must be resolved with the employee prior to processing payroll.

SECTION 4. PAYROLL PROCESSING

Once the timesheets have been approved, the timesheets, along with any supporting documentation, shall be delivered to the Chief Financial Officer via email, fax, or hand delivery by 9:00 a.m. on the second business day following the end of the pay period.

Timesheets not delivered by 9:00 a.m. on the second business day following the end of the pay period will be held for processing until the next pay date.

The Chief Financial Officer and/or his/her staff will review the timesheets and documentation received for accuracy. Any accuracy errors must be resolved with the Mayor or Chief of Police prior to processing payroll. Payroll will then be processed through payroll software.

Direct Deposit Advices along with payroll processing reports, documentation, and third party payment requests will be delivered to the Mayor or Chief of Police by the fourth business day following the end of the pay period. The Mayor or Chief of Police will deliver Direct Deposit Advices to employees on the pay date.

The Chief Financial Officer and/or his/her staff will forward payroll processing reports and documentation to the Finance Director within two business days from the date of receipt. The Finance Director and/or his/her staff will then record the payroll transactions

in the general ledger and process payments of any amounts to third parties such as retirement, garnishments, etc.

The Finance Director will have the payroll processing reports and supporting documents scanned for electronic filing purposes.

The Chief Financial Officer will maintain copies of payroll processing reports and supporting documentation.

SECTION 5. PAY RATES

Pay rates are established in the fiscal budget adopted annually by Council and any pay rate budget adjustments may be made throughout the fiscal year by adopting Ordinances.

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CITY OF ST. GEORGE

Contracting Policy

Good business practices dictate that written contracts be executed for any arrangement entered into by the City for services (professional and otherwise) performed by a third-party.

Types of Services Requiring Written Contracts:

1. Formal written contracts should be prepared for public works, materials/supplies, and professional services.
2. Prior to entering into a contract or renewing a contract, management should perform a needs assessment that includes: (1) identifying the entity's goals and objectives; (2) exploring possible alternatives to contracting to meet the identified goals and objectives; and (3) comparing costs and benefits associated with alternatives to contracting against the costs and benefits of contracting (management should consider whether contracting is the most cost-effective way of obtaining necessary goods and services). The needs assessment should be documented in writing and maintained in the file with the contract document.
3. For public works and material/supplies, management must follow the provisions of the Public Bid Law and/or Louisiana Procurement Code (if adopted), as applicable. All documentation related to compliance with these provisions should be documented in writing and maintained in the contract file.
4. While the Public Bid Law is not required for professional service contracts, management should establish a process to evaluate whether professional service fees are reasonable. Once a vendor is selected, the criteria for selecting the vendor should be documented in the contract file.
5. Management should assess whether contracts may be amended by change orders. If change orders are within the scope of the contract (i.e. allowed under the original contract), the change orders should be documented in writing and maintained in the contract file.

Standard Terms and Conditions:

Contract terms and conditions should be clearly stated and in the best interests of the entity, and include the following:

- Specific goods/services to be performed and costs;
- Timing of service delivery;
- Period covered by the contract;
- Clearly defined performance standards and measurable outcomes;
- How vendor performance will be evaluated/monitored;
- If and how the contract may be amended (change orders) within the scope of the contract or terminated; and
- Consequences for failure to meet contract requirements.

Legal Review:

Prior to execution, the City Attorney shall review all contracts and change orders for compliance with applicable laws and City policies. Evidence of legal review should be documented and maintained in the contract file.

Approval Process:

Contract documents shall be reviewed, signed, and dated by the Mayor and other appropriate parties, including the governing board if required by policy or law (e.g. Lawrason Act, Home Rule Charter) and maintained on file at

the City of St. George Municipal Services office. Any amendments to the contract should be allowable under the original contract terms and should also be in writing and signed by all applicable parties.

Monitoring Process:

1. Management should establish centralized oversight of contracts, including maintaining a master list of all active contracts (or a contracts management system for larger entities) that includes the following for each contract (multiple contracts with the same vendor should be treated as separate contracts):
 - Vendor's name and contact information;
 - Starting date of the contract;
 - Ending date of the contract;
 - Type of services to be received;
 - Cost of the services; and
 - Personnel responsible for monitoring the contract terms and conditions (i.e. contract manager)
2. For each contract (including change orders), management shall designate a contract manager with the authority and knowledge to monitor the contract and related project/service. The contract manager should be accountable for (1) tracking budgets, (2) comparing invoices and charges to contract terms, (3) verifying and accepting/rejecting deliverables, (4) withholding vendor payment until deliverables are met, (5) approving invoices, (6) maintaining all documentation supporting payments to the vendor, and (7) closing out the contract.
3. Management shall establish a checklist for each type of contract as a tool to formally document contract monitoring. Management should also periodically review contract documentation maintained by the contract manager to ensure that the contract manager is following related entity policies and procedures.
4. Payments to vendors should only be made by the Purchasing/Disbursement function after verifying with the contract manager that the related goods or services have been received or performed in accordance with the terms of the contract. Payments should be filed by contract (rather than by vendor in the case of multiple contracts with the same vendor).
5. Once a contract has been closed, management should perform a post-contract evaluation to assess compliance with laws and entity policies. Any deficiencies should be addressed with the contract manager.

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CITY OF ST. GEORGE

Travel & Expense Reimbursement Policy

Policy

In general, travel should be conducted in the most economical means to accomplish the business of the City of St. George. Travel should be reasonable and done only when necessary and when such travel benefits the City. This policy applies to all elected officials, and city employees. Employees/officials who do not comply with this policy may be subject to delay or withholding of reimbursement and/or disciplinary action.

1. Authorization

Business travel, including travel for training purposes, must be approved in advance by the Mayor and/or Chief of Police in writing. Travel by Council members should be approved by the Mayor and be in compliance with policy. All travel expenditures should be in accordance with the approved budget.

2. Advances

An advance of funds for travel must be reasonable, approved by the Mayor and/or Chief of Police, and documented. In addition, documentation of the expense must be attached to the Travel Advance Request Form (e.g. airfare, lodging and conference registration) to receive an advance. The traveler must authorize a deduction of the amount advanced from his/her paycheck if required documentation is not submitted to the City within 30 days of return.

The Mayor and or Chief of Police must approve in writing, all documentation, any travel and related costs (e.g., airfare, lodging, and conference registration) paid in advance directly to the vendor.

3. Claims for Expense Reimbursement

- All claims for reimbursement of business travel expenses must be submitted to Finance. Reimbursements shall be reduced by any advance made to the traveler. The reimbursement request must be completed and signed (in ink) by the traveler and approved in writing by the traveler's immediate supervisor and, if applicable, the Mayor and/or Chief of Police.
- The traveler must attach to the request the original copies of the detailed/itemized receipts supporting all expenditures, documentation of the business purpose, and a copy of the Travel Advance Request Form, if applicable. The traveler must also provide the following: (1) date of departure; (2) date of return; (3) destination; (4) travel related advances; and (5) travel costs paid out-of-pocket. [Note: Reimbursement for meals and lodging costs are subject to the limitations in the Business Meals, Lodging and Incidentals Allowance section of this policy. Mileage reimbursements are subject to the limitations in the Transportation Guidelines section of this policy.]
- The traveler must also include supporting documentation from the GSA website detailing the applicable expense reimbursement amounts for the dates of travel.

- Any person who willfully makes a claim which is fraudulent or false shall be guilty of official misconduct. Whoever receives an allowance or reimbursement by means of a false claim is subject to disciplinary action applicable provisions of state law.

4. Transportation Guidelines

- Airfare — The reason for using other than the lowest priced airfares must be documented on the expense report, Commercial air travel will be reimbursed at the coach/economy class rates unless such rates are not available. The difference between coach/economy class rates and first class or business class rate will be paid by the traveler. If space is not available in less than first or business class air accommodations in time to carry out the purpose of the travel, the traveler will secure certification from the airline indicating this fact. The certification must be attached to the employee expense report in order to be reimbursed.

If a non-refundable ticket is purchased and the ticket is not used, the expense will not be eligible for reimbursement.

- Municipality Owned Vehicle — Vehicles owned by the City of St. George may be used for business travel only. Any fuel purchases made on City of St. George credit cards must be signed for by the traveler making the purchase and the vehicle for which the purchase was made must be noted on the receipt.
- Personally Owned Vehicle - If a personal vehicle is used for business purposes, the employee/official must document the business purpose and submit vehicle odometer readings (beginning and ending) and the number of miles traveled for business. Google Maps (or equivalent) may be used to determine accurate mileage. Claims for mileage reimbursement will be paid in accordance with the mileage allowance authorized in the U.S. General Services Administration ("GSA") (<https://www.gsa.gov>) rates in effect on the dates of travel.
- Rental Vehicle — Rental vehicles must be approved in advance and only upon showing that the rental is the only or most economical means by which the purpose of the business trip can be accomplished, Only the cost of a compact model is reimbursable unless: 1) non-availability is documented; 2) the vehicle will be used to transport more than two persons; or 3) the cost of a larger vehicle is no more than the rental rate for a compact. Detailed receipts and documentation of the business purpose are also required for reimbursement.
- Taxis/Shuttle/Parking — Receipts are required for the reimbursement of the actual cost of public ground transportation and/or parking used in connection with approved business travel. Detailed receipts and documentation of the business purpose are also required for reimbursement.

5. Business Meals, Lodging and Incidentals Allowances

- Business Meals and Lodging expenses are limited to the amounts authorized in the U.S. General Services Administration ("GSA") (<https://www.gsa.gov>) rates in effect on the dates of travel.
- Partial meals such as snacks or airline meals are not considered meals. Meals for persons other than city officials/employees are not eligible for reimbursement. Alcohol purchases are not eligible for reimbursement.

- Business meals purchased during single day travel (no overnight stay) are reimbursable up to the ending time of the event.
- Business Meal Allowance (includes the tax and tip) — Business meals incurred during overnight travel will be reimbursed in accordance with the meal allowances authorized in the U.S. General Services Administration ("GSA") (<https://www.gsa.gov>) rates in effect on the dates of travel. Meal receipts are required, and the dates and meals claimed (breakfast, lunch, and dinner), including the business purpose for the meals must be documented on the Travel Expense Form.
- Lodging Allowance — Lodging incurred on business travel will be reimbursed in accordance with the lodging rate authorized in the U.S. General Services Administration ("GSA") (<https://www.gsa.gov>) rates in effect on the dates of travel. Detailed receipts are required for reimbursement. The Mayor's and/or Chief of Police's approval must be provided to allow lodging expenses to be direct billed to the City of St. George.
- Conference Lodging - The Mayor and/or Chief of Police has the authority to approve the actual cost of conference lodging, for a single occupancy standard room, when the traveler is staying at the designated conference hotel. If more than one person is attending, it is requested, but not required, to share a room. The Mayor's and/or Chief of Police's approval must be provided to allow lodging expenses to be direct billed to the City of St. George. Detailed lodging receipts are required to be obtained by the traveler and submitted to the Finance Director upon return. No reimbursements are allowed for the costs of attending functions unrelated to the conference (i.e. tours, golf tournaments, etc.).
- Incidentals - The Federal Travel Regulation Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental expenses as: fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. Incidental expenses are limited to the amounts authorized in the U.S. General Services Administration ("GSA") (<https://www.gsa.gov>) rates in effect on the dates of travel.

6. Registration Costs

- Approved registration fees will be reimbursed in full with a copy of the registration form/receipt and with evidence of payment.
- The Mayor's and/or Chief of Police must approve registration fees to be directly billed to the City of St. George. A copy of the registration form/receipt and conference agenda is required.

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CITY OF ST. GEORGE

Credit Card Policy

Credit card accounts are only for the official business of the municipality.

There are generally two types of credit card accounts: (1) general (e.g., VISA, MasterCard, etc.) and (2) stores (e.g., Walmart, Office Depot/Office Max, etc.).

Credit cards must be placed under strict control and be available for use in limited cases as set forth by the City Council. Credit cards are not to be used for routine or recurring purchases or for purchases subject to the requirements of the Louisiana Public Bid Law.

Applying for a Credit Card

- The credit card must be issued in the municipality's name using the municipality's tax identification number.
- The credit card must not allow cash advances to be made.

Security

- The Finance Director shall maintain a listing of all credit cards, including the card numbers and telephone numbers of the credit card companies.
- The Finance Director is responsible for securing credit cards under lock when applicable. The Mayor maintains possession of Visa, Walmart and Office Depot/Office Max credit cards. The Chief of Police maintains possession of Visa and Walmart credit cards. The Mayor nor the Chief are required to "check-in" and "check-out" the card for purchases.
- Employees must immediately notify the Finance Director if a credit card is missing (lost or stolen). The Finance Director is responsible for notifying the Mayor and immediately canceling the card. If a card is stolen, the Mayor or Finance Director is to notify law enforcement.

Issuance

- The issuance of a credit card must be authorized by the Mayor and/or Chief of Police and documented in writing using the Annual Credit Card Agreement and the Credit Card Issuance Log.
- The Finance Director or designee shall maintain a written log for each credit card to account for the "check-out" and return of credit cards, if applicable. The log will contain: (1) the business purpose for using the card; (2) the purchase order number, if applicable; (3) Mayor's or Chief of Police's approval for use of the credit card; (4) dates and time of issue and return; and (5) signatures of both the clerks and the employee upon issuance and return of the card.

Usage

- Any personal use or unauthorized use of a credit card may result in immediate termination of employment.
- All purchases must be approved in accordance with the City of St. George's Procurement Policy and procedures prior to the transaction. The approved invoice shall be submitted to the Finance Director.

- The following purchases are prohibited:
 - Cash advances
 - Alcoholic beverages
 - Tobacco products
 - Prescription and drugs
 - Capital equipment and upgrades over \$5,000
- Purchases made by credit card must not circumvent the City's Procurement Policy and procedures or the Louisiana Public Bid Law (e.g., splitting purchases).
- Employees are responsible for obtaining receipts/documentation as proof of purchase and for documenting the business purpose on the receipts. Receipts for any meals and entertainment expenditures also must contain documentation of the names of all persons participating and the business discussed.
- The card and the receipts/documentation shall be submitted to the Finance Director upon completion of the transaction.
- The employee who checked out the credit card is responsible for all use of the credit card until the credit card is returned to the Finance Director, if applicable.
- The Mayor shall notify the district attorney and the Legislative Auditor of any misappropriation of funds or assets of the City of St. George via any credit card.

Recordkeeping

- The Finance Director is responsible for reviewing the receipts and documentation for property (authorization to be purchased, business purpose, etc.) upon the return of the credit card.
- At the end of each month, the Finance Director shall compare the Credit Card Issuance Log, purchase documentation, and receipts to the monthly card statement. During this review, the Finance Director shall ensure that: (1) all card purchases were documented on the Credit Card Issuance Log (checking for card usage approval), if applicable, (2) all purchases are supported by documentation (checking for inappropriate purchases and completeness of purchase documentation).
- Any purchase/charge without appropriate supporting documentation requires a detailed explanation and description and the written approval of the Mayor and/or Chief of Police.
- The Finance Director or designee shall attach the receipts and documentation to the monthly statement and submit to the Mayor and/or Chief of Police for review. The Mayor Pro Tempore will review and approve the credit card statement(s) and invoice(s) in writing before payment is made.

Resolution ____ - ____

CITY OF ST. GEORGE

ETHICS POLICY

- I. As trusted stewards off the city's future, all officials (whether elected or appointed) and employees (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies shall put the public first and strive to provide the highest level of service across all aspect of city government.
- II. This policy is established in furtherance of those laws relating to ethical standards of conduct, to ensure that public employment is not used for private gain, and to ensure that city business is conducted in a manner that is free from conflicts of interest, improper influence, partiality, or bias.
- III. The state Code of Governmental Ethics (State Ethics Code) is established by La. R.S. 42:1101 et seq. and applies to all officials (whether elected or appointed) and employees (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies.
- IV. The prohibitions as defined in La. R.S. 42:1111-1121 applies to all officials (whether elected or appointed) and employees (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies.
- V. The Mayor has a responsibility to report possible Ethics Code violations to the Louisiana Board of Ethics, pursuant to R.S. 42:1161(A). The Mayor is also required to cooperate in connection with any investigation or hearing which is conducted by the Ethics Board.
- VI. The city's Chief Administrative Office shall cause a copy of the State Ethics Code to be given to each official (whether elected or appointed) and employee (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies.
- VII. All officials (whether elected or appointed) and employees (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies shall timely complete all applicable mandatory annual ethics education as required by the State Ethics Code (specifically La. R.S. 42:1170).
- VIII. All officials (whether elected or appointed) and employees (whether classified or unclassified) of the city and its various departments, boards, commissions, offices, and other agencies shall timely complete all applicable mandatory annual financial disclosures as required by the State Ethics Code (specifically La. R.S. 42:1124-1124.6).

Resolution ____ - __

CITY OF ST. GEORGE

Debt Service Policy

SECTION 1. PREFACE

A debt policy is a tool which sets rules and provisions for the management of existing debt, issuance of additional debt and prompt and timely payment of all debt service. Such a policy improves the quality of decisions, provides justification for the structure of debt issuance, identifies policy goals, demonstrates a commitment to long-term financial planning and will assist the City in maintaining its credit rating. A well-managed debt program should allow for funding of capital projects within anticipated funding sources.

SECTION 2. GENERAL

The general constitutional authority for the issuance of bonds by political subdivision is found within Article VI, §33 through §37 of the Louisiana Constitution. The Legislature has provided authority for political subdivisions to issue several types of bonds (general obligation bonds, revenue bonds, sales tax bonds, etc.) for public purposes, such as roads, sewers, drainage, etc. The primary source of statutory authorization for political subdivisions to issue bonds may be found in Title 39 of the Louisiana Revised Statutes.

All bonds issued by “political subdivisions” in Louisiana must be approved by the State Bond Commission. Sales taxes and property taxes that secure the payment of bonds issued by a political subdivision must be approved by a majority of the electorate voting on the proposition authorizing the levy and collection of such taxes; such proposition should also include the authority to issue bonds payable from such taxes. “Political Subdivision” is defined in the Louisiana Constitution under Article VI, §44(2) to include Parishes, Municipalities, School Boards, and other units of local government and special districts authorized by law to perform a governmental function.

Proceeds of the sale of bonds issued under the authority of Title 39 of the Louisiana Revised Statutes must be used exclusively for the purpose(s) for which the bonds are authorized to be issued. The purpose set forth in the tax proposition as presented to the taxpayers in the election for approval to levy the tax and issue the bonds shall govern the purposes for which the bond proceeds may be used.

In recent years, Political Subdivisions have used La. R.S 39:1430 to issue revenue bonds payable from the income, revenues or receipts derived or to be derived from the properties and facilities owned by the Political Subdivision, and from sales tax or property tax revenues. The term of bonds issued by a Political Subdivision is typically governed by the tax proposition approved by the voters. With certain exceptions, the proceeds of bonds issued by a Political Subdivision must be for capital improvements. In general, tax-exempt bonds may not be used for operational purposes except in limited circumstances.

SECTION 3. PURPOSE

This policy will be a positive factor in the municipal market’s assessment of the City of St. George’s credit quality. The City’s financial condition and credit ratings should always be the primary considerations when considering the issuance of debt. A debt policy sets forth parameters which will provide for consistency and continuity in the decision process. This leads to better long-term planning and financial health which allows the City to attain as well as maintain the highest bond rating it deserves. The City recognizes that access to capital markets over the long term is dependent upon the City’s unwavering commitment to full and timely repayment of debt.

SECTION 4. POLICY

The City of St. George will confine long-term debt to capital improvements, long term fixed assets which outlive the debt issued for them or to refund existing debt. The capital improvements program includes projects to acquire, plan, design, construct, improve and equip all or any part of its facilities or systems. The City will work with its Finance Director, Chief Financial Officer and financial advisor, if any, to make sure there is adequate funding for its debt service and make payments prompt and timely on its outstanding debt.

SECTION 5. TYPE OF DEBT

1. General Obligation Bonds

A municipal bond that is secured by unlimited property taxes to repay bondholders is referred to as a general obligation bond.

General obligation bonds are defined under Article VI, §44(6) of the Louisiana Constitution as, "...those bonds, the principal and interest of which are secured by and payable from ad valorem taxes levied without limitation as to rate or amount."

The City of St. George shall limit issuance of bonds and notes exclusively for the acquisition, planning, design, construction, development, extension, enlargement, renovation, rebuilding, repair or improvement of land, waters, property, streets, buildings, equipment or facilities when it can be determined that future citizens will receive a benefit from the improvement(s) and the asset(s) outlive the length of the debt issued. Incidental to the issuance of bonds and notes, a portion of the proceeds can also be used to pay the associated issuance costs and capitalized interest when appropriate. Proceeds from long-term debt shall not be used to fund current operating costs.

2. Revenue Bonds

A municipal bond that uses revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax, is a revenue bond. Repayment for this type of loan is made from the underlying revenues generated by the project. Revenue obligations have no claim on the taxes or other general revenues of the issuing municipality. Revenue bonds allow municipalities the ability to recover the cost of a project from beneficiaries of the project or users of the facility.

The City of St. George should limit the use of revenue bonds to capital improvements for its water utility or other such enterprise utilities, or other revenue producing projects.

3. Sales Tax Bonds

Bonds secured by the revenues received by sales and use taxes levied by a Political Subdivision.

4. Refunding Bonds

Bonds that are issued in order to refinance existing bonds and are generally payable from the same source as the bonds being refunded.

5. Limited Tax Bonds

Bonds secured by revenues of a limited property tax levied by a Political Subdivision are referred to as limited tax bonds.

6. Other Debt Instruments

The City of St. George shall primarily use those types of debt instruments outlined above. Other types of debt instruments can be used as appropriate if their use is necessary or advantageous to the City. If other types of debt instruments are utilized, applicable state and federal guidelines shall

be followed. The City will attempt to limit the use of short-term debt to bond anticipation purposes. Proceeds from long-term debt shall not be used to pay for current operating expenses. A Political Subdivision is authorized under State law to issue revenue anticipation notes which anticipate the receipt of property taxes or sales taxes on a short-term basis; generally, such revenue anticipation notes are payable on March 1 of the year following the issuance of such revenue anticipation notes. The proceeds of revenue anticipation notes should be used for cash flow purposes only.

SECTION 6. DEBT LIMITATIONS

1. Maximum amount of indebtedness.

a. General Obligation Bonds

R.S. 39:562(B) provides that political subdivisions may issue bonds up to ten percent (10%) of their assessed valuation. A limited exception to this debt limitation exists for municipalities for the purposes outlined in R.S. 39:553 if the aggregate for all purposes is determined at the time of the issuance of the bonds not to exceed 35 percent of the assessed valuation of the municipality.

b. Revenue Bonds

The amount of revenue bonds that may be issued by a political subdivision is not limited by statute. The municipal market, as well as the State Bond Commission, however, will usually determine when approving or disapproving any proposed issuance of revenue bonds whether or not the expected pledge revenues are adequate for coverage provided for under the bond resolution.

c. Sales Tax Bonds

The issuance of sales tax bonds is limited to a maximum of seventy-five percent (75%) of the estimated revenues in the year of issuance of any sales and use tax pledged towards a sales tax bond.

d. Refunding Bonds

Refunding bonds are restricted by the Federal law; furthermore, Article VI, §33(A) of the Louisiana Constitution states that general obligation bonds must be refunded at the same or a lower effective interest rate.

2. Asset life shall be longer than the debt issued for its purchase.

The City shall consider the useful life of the project assets being financed and the long-range financial and credit objectives when determining the final maturity structure of the debt.

3. Spend down of borrowed proceeds.

All debt taken out will be for shovel-ready projects. In order to avoid rebate calculations, it is advisable, but not essential, that the proceeds of the bonds be spent as follows: 10 percent of the proceeds will be spent within 6 months of the borrowing, 50 percent within 12 months of the borrowing, 75 percent within 18 months of the borrowing, and 100 percent within 24 months of the borrowing. Each bond will be closely monitored so that it adheres to IRS regulations in respect to tax-exempt bonds.

4. The City of St. George shall utilize any debt obligations it has at its disposal to take advantage of the lowest cost of the debt or for another benefit for the City.

5. The City of St. George will follow a policy of full disclosure on every financial report and bond prospectus.

SECTION 7. CREDIT OBJECTIVES

1. The City will strive to maintain good relations with the rating agency and keep them informed of significant developments that could affect the City's credit rating.
2. The following objectives will be used to maintain debt service requirements at an affordable level and enhance the credit quality of the City:
 - a. The levy for debt service shall be no greater than 25 percent of the total levy, with an effort to maintain the levy at a proportionate, even level for tax rate stabilization.
 - b. Flexibility to fund future expenditures necessary to provide essential City services and economic viability.

SECTION 8. METHOD OF SALE

1. The City should sell their debt using the method of sale that is most likely to achieve the lowest cost of borrowing.
2. Method of sale decision should be made based on a thorough analysis of the relevant rating, security, structure and other factors pertaining to the proposed bond sale.
3. The City shall issue general obligation debt through a competitive bidding process with the exception of Council authorized negotiated sales. Bids will be awarded on a true interest cost (TIC) basis, providing other bidding requirements are satisfied. In the instance in which staff believes competitive bidding produced unsatisfactory bids, the Council may authorize the Finance Director, Chief Financial Officer and its financial advisors to negotiate the sale of the securities.
4. Negotiated sales of general obligation debt will be considered in circumstances when the complexity of the issue requires specialized expertise (such as advanced refunding or restructuring debt service), when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt will also be considered for revenue bonds, bond anticipation notes and leases when the complexity of the project, revenue source for debt service, or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the City.

SECTION 9. REFINANCING/REFUNDING OF DEBT

1. Periodic reviews of outstanding debt will be undertaken to determine refinancing or refunding opportunities. Refinancing or refunding opportunities will be considered (within federal tax law constraints) if and when there is a net economic benefit for the refinancing or refunding.
2. In general, the City may capitalize on a refinancing or a refunding opportunity for economic savings when net present value savings of at least 3 percent of the refinanced / refunded debt can be achieved. Current refinancing or refunding that produce net present values savings of less than 3 percent savings may be considered when there is a compelling public policy or long- range financing policy objective.

SECTION 10. DISCLOSURE

1. The City is committed to full and complete financial disclosure, and to cooperate fully with rating agencies, institutional investors, other units of government, and the general public to share clear, comprehensible, and accurate financial information.
2. The Finance Director or Chief Financial Officer will provide continuing disclosure in compliance with continuing disclosure certifications (CDC) made at the time of each debt issuance, material events that may happen throughout the year and the required annual disclosures set forth by the Municipal Securities Rule Making Board (MSRB) and the Securities and Exchange Commission (SEC).

SECTION 11. PAYMENT OF DEBT SERVICE

The Finance Director or Chief Financial Officer will work with the paying agent to timely remit payment for its debt service when due. The City will require its paying agent to issue an invoice to the City no less than 30 days prior to the due date. Funds shall be transferred by the City electronically to the City's paying agent no later than one business day prior to the debt service due date. The paying agent will then hold the funds, on behalf of the City, in a trust account until such payment is electronically transferred to a depository trust company who then will disperse the funds to the City's bond holders.

SECTION 12. SELECTION OF BOND COUNSEL, FINANCIAL ADVISORS, AND DEBT RATING AGENCIES

Bond counsel, financial advisors, and debt rating agencies will be selected as necessary according to City policies.

Resolution ___-__

CITY OF ST. GEORGE

INFORMATION TECHNOLOGY DISASTER RECOVERY AND BUSINESS CONTINUITY POLICY

1. **Identification of Critical Data & Backup Frequency** – Critical data shall be backed up daily by a secured remote cloud-based solution
2. **Storage of Backups in a Secure Location** – Backups are kept in the cloud, isolated from the network to prevent cyber threats or system failures.
3. **Testing Backup Restoration** – The city shall conduct regular verification and recovery drills to confirm that backup files can be successfully restored.
4. **Antivirus Protection** – Up-to-date antivirus software shall be maintained on all city systems to detect and prevent malware or other security threats.
5. **System & Software Updates** – The city shall enforce timely installation of security patches and updates to mitigate vulnerabilities.
6. **Recovery Planning & Personnel Assignment** – The city shall establish a dedicated team and protocol for restoring operations after an emergency, including personnel roles, recovery processes, and necessary tools. The Mayor along with the City of St. George Municipal Services Leadership team shall maintain record of personnel, processes, and tools needed to recover operations after a critical event.

Resolution ____ - __

CITY OF ST. GEORGE

PREVENTION OF SEXUAL AND OTHER HARASSMENT

The City has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment, based upon an individual's membership in a protected class. All forms of harassment of, or by, employees, vendors, visitors, citizens, and people in the community are strictly prohibited and will not be tolerated.

Sexual Harassment - Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment; (2) submission to, or rejection of, such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

While it is not possible to identify every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment:

- Unwelcome requests for sexual favors;
- Lewd or derogatory comments or jokes;
- Comments regarding sexual behavior or another person's body;
- Sexual innuendo and other vocal activity such as catcalls or whistles;
- Obscene letters, notes, emails, invitations, photographs, cartoons, articles, or other written or pictorial materials of a sexual nature;
- Repeated requests for dates after being informed that interest is unwelcome;
- Retaliating against another for refusing a sexual advance or reporting an incident of possible sexual harassment to the City or any government agency;
- Offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and
- Any unwanted physical touching or assaults or blocking or impeding movements.

Other Harassment - Other workplace harassment is verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's membership in a protected class.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment:

- The use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to the above protected categories;
- Written or graphic material that insults, stereotypes, or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed

on walls, bulletin boards, or elsewhere on our premises, in emails or voicemails, or otherwise circulated in the workplace; and

- A display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

Reporting Discrimination and Harassment - If non-police employees feel they have witnessed or have been subjected to any form of discrimination or harassment, immediately notify the Mayor, Chief of Police or the City Program Director.

The City prohibits retaliation against employees who, based on a reasonable belief, provide information about, complain about, or assist in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. To the extent possible, we will retain the confidentiality of those who report suspected or alleged violations of the harassment policy.

Discipline for violation of this policy may include, but is not limited to, reprimand, suspension, demotion, transfer, and/or termination of employment. If the City determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the City may monitor any incident of harassment or discrimination to ensure the inappropriate behavior has stopped. In all cases, the City will follow up as necessary to ensure that no individual is retaliated against for making a complaint or cooperating with an investigation.

Regardless of the outcome of an internal investigation, the complainant retains the right to pursue legal action under state or federal law. Employees may file a complaint with the Equal Employment Opportunity Commission (EEOC) or the Louisiana Commission on Human Rights (LCHR) if they believe their rights have been violated.

Training on Sexual Harassment Prevention - La. R.S. 42:343, as amended, requires each public servant to receive a minimum of one (1) hour of education and training on preventing sexual harassment during each full calendar year of his/her public employment. Employees shall complete training during the first week of employment and annually thereafter. Online training is available through the Louisiana Municipal Association at www.LMA.org.

Employees shall submit a copy of certificates of completion for required training to their supervisor for placement in their personnel or training file/record. Employees who fail to complete the required training may be subject to disciplinary action.

Mandatory Reports – R.S. 42:344:

The Mayor shall compile an annual report by February first of each year containing information from the previous calendar year regarding his agency's compliance, including:

- The number and percentage of public servants in his agency who have completed the training requirements;
- The number of sexual harassment complaints received by his agency;
- The number of complaints which resulted in a finding that sexual harassment occurred;

- The number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- The amount of time it took to resolve each complaint.

These reports shall be public record and available to the public in the manner provided by the Public Records Law.

Resolution ____ - __