

Performance Audit
Kansas City Regional Police Academy:
Are All Costs Included in Academy Fees?

November 2014



Office of the City Auditor
City of Kansas City, Missouri

CITY OF FOUNTAINS
HEART OF THE NATION



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November 12, 2014

Honorable Mayor, Members of the City Council, and Members of the Board of Police Commissioners:

This performance audit of the Kansas City Regional Police Academy focused on determining whether the Kansas City, Missouri Police Department (KCPD) established fees and charges that reflect all costs of providing academy training and facility use.

We found that KCPD does not consider all costs when setting fees for training or facility use at the academy. Staff only determines the salary and benefit costs of instructors before setting the fees for basic, driving course, and firearms training. Staff does not calculate other costs, such as building or equipment costs that are involved in providing these courses. The department does not calculate any costs for its continuing education training courses and facility rentals.

Although KCPD staff reviews academy fees annually and submits the fees to the Board of Police Commissioners for approval, staff has not recommended many fee changes over the last four or five years. Staff does not use long-term forecasting to anticipate future costs of providing academy training and facility use when setting fees and does not perform periodic benchmarking of academy fees. We also found that information submitted to the Board regarding proposed fees could be strengthened.

As recommended by the Government Finance Officers Association, KCPD has a formal fee setting policy and a legal review is performed for any proposed fees and charges to ensure compliance with applicable statutes. However, KCPD's fees and charges policy does not state whether KCPD intends to recover the full cost of academy training and facility use by outside entities.

We make a number of recommendations to strengthen the process for reviewing and recommending academy fees and expanding the fee policy to encourage consistent and transparent fee setting.

We shared a draft of this report with the chief of police on July 30, 2014. His response is appended. We would like to thank the staff in the Police Department's Fiscal Services Section and Training Division for their assistance and cooperation during this audit. The audit team for this project was Jason Phillips, Deborah Jenkins, and Sue Polys.

A handwritten signature in blue ink that reads "Douglas Jones". The signature is written in a cursive, flowing style.

Douglas Jones
City Auditor

Kansas City Regional Police Academy: Are All Costs Included in Academy Fees?

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Introduction

Objectives

We conducted this audit of the Kansas City Regional Police Academy fees under the authority of Article II, Section 216 of the Charter of Kansas City, Missouri, which establishes the Office of the City Auditor and outlines the city auditor's primary duties. We also conducted the audit under the authority of Section 84.350 of Revised Statutes of Missouri, which authorizes the city auditor to audit the Police Department.

A performance audit provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.¹

This report is designed to answer the following question:

- Has the Kansas City, Missouri Police Department established fees and charges at the Police Academy that reflect all costs of providing services?

Scope and Methodology

Our review focuses on determining whether the Kansas City, Missouri Police Department (KCPD) established fees and charges that reflect all costs of providing services at the Regional Police Academy. Our audit methods included:

- Reviewing Missouri statutes and KCPD policies and procedures on setting fees and charges for the academy to identify expected practices.

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 2011), p. 17.

- Interviewing KCPD Fiscal Services Unit and Training Division personnel and reviewing fee schedule and salary costing documents to understand KCPD's methodology for establishing the academy's training and facility fees and charges.
- Identifying and comparing recommended practices on setting fees to KCPD's practices to determine whether KCPD follows recommended practices.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. No information was omitted from this report because it was deemed privileged or confidential.

Background

The Kansas City Regional Police Academy

The Kansas City, Missouri Police Department's Regional Police Academy (academy) opened in July 2007. The academy is a 123,000 square-foot facility with a 500-seat auditorium, six classrooms, physical training facilities, an indoor firing range, a driving track, and a simulation building.² The Public Safety Sales Tax funded the almost \$40.5 million it cost to build the academy. The academy's annual personnel budget is about \$2.5 million.

The academy provides a basic training program for the Kansas City Police Department's new recruits. In the last two fiscal years, KCPD enrolled about 200 new recruits, while outside law enforcement agencies enrolled about 60 recruits for a per participant fee of about \$5,300. (See Exhibit 1). Some of these agencies included Blue Springs, Lee's Summit, Liberty, Grandview, and KCI Airport Police.

² The simulation building provides a setting to create scenarios for officers to practice responding to police emergencies like armed suspect encounters, hostage situations, serving search warrants, bomb threats, etc.

Exhibit 1. KCPD Basic Training Enrollment for Classes Ending in Fiscal Years 2013 – 2014

Agency	Number of New Recruits	
	FY 2013	FY 2014
KCPD	78	114
Other Agency	40	22
Total	118	136

Source: Kansas City, Missouri Police Department and City Auditor's Office calculations.

The academy also provides continuing education training, driver's training, and firearms training. KCPD charges non-KCPD participants a fee for the training. In fiscal years 2013 and 2014, KCPD trained about 1,100 non-KCPD participants.

In addition to attending training, outside agencies can rent academy facilities. The academy has a simulation building and an indoor shooting range available for rent by other law enforcement agencies. The Jackson County Department of Corrections, U.S. Postal Inspectors–OIG, and Platte County Sheriff's Department have rented the facilities. KCPD charges rental fees for the use of other academy facilities (e.g., classrooms, gymnasium, and auditorium) to other law enforcement and non-law enforcement organizations. In some instances, outside agencies providing training at the academy allow KCPD personnel to attend the training for free in lieu of rental payment for use of the facilities. KCPD reported that the academy's training and facility rental fees generated revenue of about \$225,000 in fiscal year 2013 and \$150,000 in fiscal year 2014.

Kansas City Regional Police Academy: Are All Costs Included in Academy Fees?

Findings and Recommendations

More Analysis and Expanded Policy Needed for Setting Academy Fees

The Kansas City Police Department only considers partial cost information or in some instances, no cost information when setting fees for training or facility use at the police academy. Staff only determines the salary and benefit costs of instructors before setting the fees for basic training, driving course training, and firearm training. Staff does not calculate other costs, such as building or equipment costs that are involved in providing these courses. The department does not calculate any costs for its continuing education training courses and facility rentals.

Although KCPD staff reviews academy fees annually and submits the fees to the Board of Police Commissioners for approval, staff has not recommended many fee changes over the last four or five years. Staff does not use long-term forecasting to anticipate future costs of providing academy training and facility use when setting fees and does not perform periodic benchmarking of academy fees. Information submitted to the Board regarding proposed fees could be strengthened.

As recommended by the Government Finance Officers Association, KCPD has a formal fee setting policy and a legal review is performed for any proposed fees and charges to ensure compliance with applicable statutes. However, KCPD's fees and charges policy does not state whether KCPD intends to recover the full cost of academy training and facility use by outside entities.

KCPD Does Not Consider All Costs When Setting Academy Fees

KCPD only considers partial cost information or in some instances no cost information when recommending fees for training or facility use at the police academy. The Government Finance Officers Association (GFOA) recommends calculating the full cost of providing a service in order to provide a basis for setting fees.³ Knowing the full cost of a service is an important consideration in providing for the equitable distribution of the costs, understanding the costs associated with various

³ "Best Practice: Establishing Government Charges and Fees," Government Finance Officers Association, (1996, 2014).

components of services an organization provides, and identifying how much a service is being subsidized. KCPD's fee policy states that the cost of providing the service will be one of the factors the department will consider when setting fees.

KCPD only determines the salary and benefit costs of instructors when setting fees for basic training, driving course training, and firearms training. Staff does not calculate other costs, such as building or some equipment costs that are involved in providing these courses. The department does not calculate any costs for its continuing education training courses and facility rental (e.g. classrooms, gymnasium, and auditorium).

Full costs incorporate both direct and indirect costs. Direct costs are costs specifically attributable to a service. Examples of direct costs for the police academy are instructor salaries, costs of course materials, and costs of a vehicle used in the driving course. Indirect costs are not specifically attributable to and benefit more than one activity or service, like administrative salaries, building maintenance, and insurance costs.

KCPD fiscal staff said they do not include utility and maintenance costs in their cost calculations because the city pays those costs rather than the Police Department.⁴ However, facility costs should be included when calculating the cost of academy services because they are part of the total cost of providing the services. Additionally, while the Police Department does not bear the cost for the building directly, the city funds the department, and therefore, the department's costs are not independent of the city.

Knowing the full costs to provide a service does not automatically determine what an appropriate fee should be for providing the service. Cost is one factor in deciding what to charge. In order to understand the services provided by the academy, provide insight into the equitable distribution of costs, and assist in setting fees, the chief of police should calculate the full cost of training and facility rental at the police academy.

KCPD Can Strengthen Process for Reviewing and Updating Academy Fees

Although KCPD annually reviews academy fees, most fees have not been updated in the last few years. KCPD does not use long-term forecasting to anticipate future costs when setting fees. Staff has not conducted a recent systematic comparison of KCPD academy fees to the

⁴ The Police Academy building and land are owned by the city.

fees of other municipalities or organizations offering similar training. Information submitted to the Board of Police Commissioners regarding proposed fees could be strengthened.

KCPD has not updated most fees in the last few years. GFOA recommends organizations periodically review and update fees based on factors such as inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current fees. Although KCPD staff reviews academy fees annually and submits the fees to the Board for approval, staff has not recommended many fee changes over the last four or five years. KCPD's basic training tuition has not changed since 2012.⁵ KCPD has not changed their fees for continuing education classes or classroom rental since at least fiscal year 2011. Updating fees periodically helps avoid large increases after several years.

KCPD does not use long-term forecasting to anticipate future costs of training or facility use when setting fees. KCPD staff told us they do not use long-term forecasting when setting fees. GFOA recommends utilizing long-term forecasting to ensure that charges and fees anticipate future costs of providing service. For example, long-term forecasting should help factor lifecycle/replacement costs of technology and other equipment used at the academy into fees. Factoring replacement costs into current fees can help build a replacement fund.

In order to ensure KCPD anticipates future costs when setting fees, the chief of police should include long-term forecasting in the cost analysis of academy training and facility use.

KCPD does not perform periodic benchmarking of academy fees. Staff has not conducted a recent systematic comparison of KCPD academy fees to the fees of other municipalities or organizations offering similar training. GFOA recommends benchmarking individual fees and charges with comparable jurisdictions. Knowing what the market is charging can help guide a governing body when setting rates.

According to GFOA, benchmarking can also help differentiate service levels among jurisdictions and agencies and reveal service or pricing options. For example, the KCPD academy's new recruit training consists of about 1,000 hours while the state of Missouri only requires 600 hours of police training to be POST⁶ certified. Because KCPD's basic training

⁵ For FY15, the Police Board of Commissioners approved an increase of \$12 for uniforms and equipment. However, the basic tuition rate of \$5,000 remained the same.

⁶ The Missouri Department of Public Safety's Peace Officer Standards and Training (POST) Program is a regulatory agency that is responsible for the licensure of peace officers, reserve peace officers, basic training instructors, curriculum, and training centers.

program is more extensive than a program offering less hours, charging a higher price is justified. To encourage more attendance at the academy and increase cost recovery, KCPD could consider offering 600 hours of POST training to other law enforcement agencies who want to pay less than the more extensive program.

In order to ensure fees are competitive with other organizations offering the same or similar service and fees are justified based on the service levels provided in comparison to other jurisdictions and agencies, the chief of police should conduct benchmarking analysis periodically on academy fees.

Information submitted to the Board of Police Commissioners regarding proposed fees could be strengthened. When staff asks the Board to approve academy fees, staff gives the Board the proposed fee list and if the Board has questions they are provided with a narrative describing the fee and if applicable, a spreadsheet of direct salary and benefit costs. When determining whether a fee should be updated, the Board should consider the full cost of providing a service, long-term forecasting, and analysis of the competition.

In order to ensure the Board of Police Commissioners has complete information to make an informed decision when determining whether to update fees, the chief of police should annually present full cost data for academy training and facility use, long-term forecasting of costs and staffing needs, updated benchmarking data on academy fees, and proposed fees to the Board of Police Commissioners for consideration and approval.

Expanded KCPD Fee Policy Will Encourage Consistent and Transparent Fee Setting

KCPD has a formal fee setting policy, which calls for a legal review of the department's fees and charges to ensure compliance with applicable statutes. However, KCPD's policy should be expanded to address the department's cost recovery goals.

KCPD has a formal fee setting policy.⁷ GFOA recommends adopting a formal charges and fees policy that identifies the factors to be taken into account when pricing goods and services. KCPD's fees and charges policy states the department should consider the cost of providing the service, the value of the service, and market conditions when it

⁷ *Procedural Instruction 12-10, Annex H, "Fiscal Procedures, Fees and Service Charges,"* Kansas City, Missouri Police Department, 2014.

determines how to calculate fees or whether fees should be established for existing service.

Additionally, as recommended by GFOA, KCPD's policy calls for a legal review of any of the department's fees and charges to ensure compliance with applicable statutes.

KCPD's policy should address the department's intention for fees to recover full costs. KCPD's fees and charges policy does not state whether KCPD intends to recover the full cost of academy training and facility use by outside entities, other than stating it will have a separate fee schedule for law enforcement partners. GFOA recommends that fee policies state whether the government intends to recover the full cost of providing goods and services, what circumstances might set a fee at 100 percent of cost or less, and the government's rationale for not charging the full cost of the services. Governments might choose to price services at less than full cost based on ability to pay, need to regulate demand, fees charged by competitors, and visibility of the service to the community.

KCPD is subsidizing outside agencies' participation in basic training. The Police Department commissioned a department-wide study to evaluate the costs for services and the fee structure used by KCPD to charge external customers. The consultant based the study on fiscal year 2010 budgeted expenditure data and determined the full (direct and indirect) cost of basic training to be about \$20,000 per participant. In fiscal year 2014, KCPD staff calculated the direct cost of instructors' salaries and benefits of basic training to be about \$8,000. The department charged outside agencies \$5,315 to attend basic training; therefore, the department is subsidizing basic training by at least \$2,685. If KCPD took indirect costs into account, the subsidy would be even higher.

Stating the department's academy cost recovery goals in the fee and charges policy will provide academy staff and the Police Board with guidelines that will help ensure consistent decisions and provide transparency to stakeholders and the public. In order to improve consistency and transparency of fee setting, the chief of police should incorporate language explaining the Board's intent to recover 100 percent of cost or less into the department's fee policy for the Board of Police Commissioners' consideration and approval.

Recommendations

1. The chief of police should calculate the full cost of training and facility rental at the police academy.
2. The chief of police should include long-term forecasting in the cost analysis of academy training and facility use.
3. The chief of police should conduct benchmarking analysis periodically on academy fees.
4. The chief of police should annually present full cost data for academy training and facility use, long-term forecasting of costs and staffing needs, updated benchmarking data on academy fees, and proposed fees to the Board of Police Commissioners for consideration and approval.
5. The chief of police should incorporate language explaining the Board's intent to recover 100 percent or less of costs into the department's fee policy for the Board of Police Commissioners' consideration and approval.

Appendix A

Kansas City Regional Police Academy Fees, Fiscal Year 2015

Kansas City Regional Police Academy: Are All Costs Included in Academy Fees?

Kansas City Regional Police Academy Fees, Fiscal Year 2015

Service Rendered	Fee
Regional Training Academy Tuition	\$5,327 per new recruit
Coal Mine Range	
One Instructor-Overtime Rate	\$60 per hour
One Instructor-On-Duty Rate	\$60 per hour
Additional Range Instructor	\$55 per hour
Indoor Range	
One Instructor-Overtime Rate	\$80 per hour
One Instructor-On-Duty Rate	\$80 per hour
Additional Range Instructor	\$55 per hour
Low Light Combat 102	\$60 per student
Patrol Rifle School	\$240 per student
Patrol Rifle Prequalification	\$25 per student
Patrol Pistol Prequalification	\$25 per student
Fundamentals of Handgun Marksmanship	\$60 per student
Fundamentals of Shotgun Marksmanship	\$60 per student
Retiree Firearms Certification	\$55 per student
Driving Course	
Precision Driving I	\$299 per student
Precision Driving II	\$775 per student
Precision Driving III	\$740 per student
Simulation Building	
Personnel Duty Hours	\$58 per hour
Personnel Non-Duty Hours	\$55 per hour
Building Rental	\$20 per hour (4 hour minimum), Additional charge for Police Department personnel, if required.
Administrative Fee for Building Rental	\$20 per usage
Regional Training Academy Rental	
Classroom 102, 103, 303	\$35 per hour
Classroom 301, 302, Range Classroom	\$30 per hour
Reception Area	\$40 per hour
Auditorium (4 hour Minimum)	\$125 per hour
Gymnasium	\$40 per hour
Mandatory Auditorium Technical Fee	\$35 per hour
Mandatory Cleaning and Administrative Fee	\$20 per event
Overtime Fee (per staff member)	\$35 per hour/per staff member
Outside Speaker/Instructor Class Presenter	Fee based on individual basis

Kansas City Regional Police Academy: Are All Costs Included in Academy Fees?

Service Rendered	Fee
Rental for Law Enforcement Partners	
Classroom 102, 103, 303	\$25 per hour
Classroom 301, 302, or Range Classroom	\$25 per hour
Reception Area	\$30 per hour
Auditorium (4 hour minimum)	\$87.50 per hour
Gymnasium	\$30 per hour
Mandatory Auditorium Technical Fee	\$35 per hour
Mandatory Cleaning and Administrative Fee	\$20 per event
Overtime Fee (per staff member)	\$35 per hour/per staff member
Outside Speaker/Instructor Class Presenter	Fee based on individual basis
Classroom Instruction	
Advance Processing Techniques	\$110 per student
CORE (Formally Choice/World Class Leadership)	\$260 per student
Great Teams/Great Leaders	\$500 per student
High Core Values	\$500 per student
Instructor Development	\$500 per student
Public Self-Defense Class	\$25 per student
Radar Training	\$150 per student
7 Habits	\$300 per student
Spanish Immersion Program	\$1,735 per student
Non-Scheduled Classroom Instruction	
In-Service Training Block – 1 hour	\$12.50 per student
In-Service Training Block– 4 hours	\$50 per student
In-Service Training Block– 8 hours/1 day	\$75 per student
In-Service Training Block– 16 hours/2 days	\$150 per student
Special In-Service Training Block – 3 days and/or 4 days	Over \$300 per student, can qualify for 10% discount
DVD Reproductions	
Training/Graduations/Promotional Ceremonies	\$10 each
DVD/mailer/postage	\$3 each
Multiple DVD/Audio Mailer with Postage	\$5 each

Appendix B

Chief of Police's Response

Kansas City Regional Police Academy: Are All Costs Included in Academy Fees?

Police

KC/MO

Darryl Forté
Chief of Police

Headquarters Building

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www.kcpd.org

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October 10, 2014

Mr. Douglas Jones
Office of the City Auditor
21st Floor, city Hall
414 E. 12th Street
Kansas City, MO, 64106



Dear Mr. Jones,

The Audit of the Kansas City Regional Academy by the City of Kansas City, Missouri's Auditors Office has been received. 5 recommendations, listed below, were identified and are accompanied by the following comments.

Recommendation 1. The chief of police should calculate the full cost of training and facility rental at the police academy.

Response – Agree. The Kansas City, Missouri Police Department commissioned a *User Fee Study* from MGT of America, Inc. The *MGT Study* was issued January 21, 2010. The methodology used by MGT to develop full costs is very time consuming. The complexity of the *MGT Study* was discussed in an email exchange dated September 17, 2014, between the Police Department and City Auditor's Office. It was suggested by the City Auditor's Office that percentages could be developed from the *MGT Study* that could be used to calculate indirect costs. This seems an imminently practical approach for indirect costs. As a result, the Police Department will develop percentages using the *MGT Study* and use these plus direct budgeted costs and depreciation to achieve full costs for the Academy.

However, the calculation of full costs is only one step to be considered when establishing fees. The Government Finance Officers Association (GFOA) issued a "best practice" for establishing fees, and although the *MGT Study* predates this, the three illustrative examples that impact fee determination provided in the *MGT Study* are consistent with GFOA. One of the following illustrative considerations in the *MGT Study* specifically mentioned the Academy:

- It may be a desired policy to establish fees at a level that permit lower income groups to use services that they might not otherwise be able to afford.
- Elasticity of demand is an important factor in pricing Department services. Increasing the prices in some services may result in a reduction in demand for those services, thereby negating any expected revenue gains.

- Competitive pricing below costs. Services such as those offered at the Training Academy may be provided by other jurisdictions in the region, and therefore demand for these services can be highly dependent on the availability and pricing levels of competing services.

The Academy operates to benefit the community at large by furthering the honor, integrity, and professionalism of those dedicated to law enforcement activities within the region. It is not a business enterprise; therefore, the capacity not committed to training Police Department members is available to generate revenue. The Police Department has been following the approved procedure of considering market conditions when establishing fees for the Academy. The procedure was approved by the Board of Police Commissioners and is transparent.

In summary, since full cost is a GFOA best practice, the Police Department will calculate it, but it does not necessarily follow that full cost will be charged. For instance, MGT calculated the full cost to train an entrant officer at \$19,936, but current market conditions limit the fee to \$5,327.

Recommendation 2. The Chief of Police should include long-term forecasting in the cost analysis of academy training and facility use.

Response – I disagree. Revenue at current market conditions generated by the Academy will not generate sufficient income to fund future replacement of termed-life technology or equipment. Instead, the annual budget process is used to identify items requiring replacement. Any such needs will be included in what is known as a “decision package.”

Under the conditions described above, the Police Department has not had a need to perform long-term forecasting for the Academy when establishing fees.

Recommendation 3. The Chief of Police should conduct benchmarking analysis periodically on academy fees.

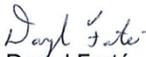
Response – I agree. Part of any analysis to determine fees should include benchmarking analysis. This has occurred in the past to rationalize fees of the academy particularly after the MGT study. Benchmarking does take place now and has been used in the past for fee determination. As an example; a recent request to alter the Drivers Training II course actually makes the case to lower the fee. This was after research was conducted at other similar driving ranges as well as the feedback from local agencies regarding relative costs. As a partial benchmark review (responses as of this memorandum) of peer academies revealed the tuition cost at an average of \$2,550 for 600 hours of training and academies over 600 hours had tuition costs of approximately \$3,350. This in comparison to the department fee of approximately \$5,327. In the future, benchmarking analysis will be completed periodically and will be made available or included in the annual review of fees and service charges presented to the Board of Police Commissioners for their review and approval.

Recommendation 4. The Chief of Police should annually present full cost data for academy training and facility use, long-term forecasting of costs and staffing needs, updated benchmarking data on academy fees, and proposed fees to the Board of Police Commissioners for consideration and approval.

Response – I agree in part. While portions of this set of recommendations can and should be performed periodically, the collection and analysis of all the requested data is difficult. Given the volume of data and effort required to conduct such a presentation, the recommendation is considered impractical on an annual basis.

Recommendation 5. The Chief of Police should incorporate language explaining the board's intent to recover 100 percent or less of costs into the department's fee policy for the Board of Police Commissioners' consideration and approval.

Response – I disagree. If the Board of Police Commissioners desires to express such intent, I would; however, caution including the 100 percent or less recovery intent as it could limit department flexibility. Legitimate opportunities may be missed or passed over if there is not flexibility in the academy environment. The Police Department has a formal policy regarding fees, which includes input from the Office of General Counsel. In addition, the MGT *Study* included an assessment of Missouri legislation involving fees and determined Academy fees pass the various tests. Police Department *Procedural Instruction 12-10 Fiscal Procedures*, approved November 6, 2012, includes Fees and Service Charges in Annex H, which expressly states that market conditions will be used for establishing Academy fees. As a result, it would be confusing to include a statement such as full costs are not recovered.


Darryl Forté
Chief of Police