



Garner Police Department Written Directive

Chapter: 200 - Administration

Directive: 210.07 - Fiscal Management

Authorized by: Chief Brandon Zuidema

Effective Date: October 1, 2015

CALEA Standards: 17.1.1, 17.2.1, 17.2.2, 17.3.1, 17.4.1, 17.4.2, 17.4.3, 17.5.1, 17.5.2, 17.5.3

Last Revision: October 1, 2014

210.7.1 - Purpose

The purpose of this directive is to provide for the authority and responsibility of fiscal management within the Garner Police Department.

210.7.2 - Policy

The policy of the Garner Police Department will be to conduct all fiscal matters within the requirements of established State law and Town policies.

210.7.3 - Definitions

- A. Appropriation - Money that the Department is authorized to spend for a specific purpose, such as personnel services, operating expenses, supplies, etc.
- B. Encumbrance - A commitment in the form of an order, contract, salary, or similar item that will become payable when goods are delivered or services are rendered.
- C. Fixed Asset - Those items purchased which have a useful life of more than one (1) year, are of a tangible nature, and have a value of \$5,000 or more.
- D. Unencumbered Balance - That part of an appropriation or allotment that has not been committed and is thus available for expenditure.

210.7.4 – Administration (17.1.1; 17.2.1)

- A. The Chief of Police is designated by the Town Manager as having the authority and responsibility for the fiscal management of the Department.
- B. In order to facilitate efficient administration and operation of the Department, the Chief of Police has delegated primary responsibility for Departmental fiscal and property management functions to the Administrative Captain, with backup responsibility to the Operations Captain. Additional fiscal management tasks may also be assigned to the Records Manager as deemed appropriate.
 - 1. The Administrative Captain and the Operations Captain shall both possess the knowledge, skills, and abilities necessary for fiscal management of the Department.
 - 2. Delegated responsibilities include:
 - a. Maintain records of appropriations and expenditures for all organizational components;
 - b. Monitor budgetary expenditure accounts and recommend budget transfers as needed;

- c. Control the issuance of requisitions and supply orders;
 - d. Disburse petty cash and conduct monthly accounting of Departmental cash activities; and
 - e. Compile the Departmental budget.
- C. The Town's Finance Department is responsible for preparing financial statements and coordinating internal audits.

210.7.5 – Budgeting Process (17.2.1; 17.2.2)

- A. In the fall of each year, the Chief of Police (or designee) will notify all Departmental personnel by memo to submit their budget requests for the next fiscal year.
- 1. Department personnel will submit their budget requests via their chain-of-command to their respective Captains.
 - 2. Captains will complete their budget recommendations for their respective bureaus.
 - 3. The Administrative Captain will then compile the requests into a preliminary requested budget document.
- B. The Chief of Police, Administrative Captain, and selected members of the command staff will discuss all budget requests and make final recommendations. The Administrative Captain will oversee the compilation of all budgets, review them with appropriate personnel, and receive final approval from the Chief of Police prior to their submission to the Town's Budget Team.
- C. Upon final approval of the budget by the Town Council, all Department personnel will be notified of the contents of the approved budget.

210.7.6 – Requisitions and Purchases (17.3.1)

- A. All Department transactions pertaining to selection of vendors and bidders and the requisition and/or purchase of goods and/or services will be conducted in accordance with the Town's Purchasing Policies and Procedures Manual and any application North Carolina General Statutes.
- B. Bidding procedures will be conducted in accordance with NCGS Chapter 143, Article 8, and will be coordinated with and administered by the Town's Finance Department.

210.7.7 – Accountability (17.4.2)

- A. Department funds to be disbursed as cash will be handled as follows:
- 1. The Chief of Police, or designee, is authorized to approve disbursement of petty cash funds, ensuring that such disbursement is recorded by receipt, and will submit to the Finance Department all receipts in accordance with Town procedures. Records will be maintained to document all petty cash expenditures.
 - 2. The Chief of Police may authorize additional personnel to approve disbursement of such funds when in the best interest of the Department. Disbursements of \$100.00 or more will require the approval of the Chief of Police or their designee and the Town Finance Director.
- B. The Town's Finance Department will maintain a system that identifies initial balance credits (cash income received), debits (cash disbursed), and the balance on hand.

210.7.8 - Receipt of Funds (17.4.2)

- A. Records Unit personnel are allowed to accept payment for employee training/travel reimbursement by check or cash. Whenever payments are received, a receipt will be issued as proof of payment if other Town forms do not reflect the payment.
- B. Funds received by check or cash are to be forwarded to the Town Finance Department. Funds received for reimbursement of training/travel expenses are credited to the appropriate line item in the Department budget by the Finance Department.
- C. Funds received by award from a Court or other governmental agency, typically from drug cases, will be transferred to the Finance Department for deposit and credit to the proper revenue account. Both automated and manual records are kept for those funds. A separate bank account will be used to maintain these funds in accordance with state and federal guidelines.

210.7.9 - Supplemental and/or Emergency Appropriation and Fund Transfers (17.3.1)

- A. The Town's Purchasing Policies and Procedures Manual outlines the process by which Town funds may be appropriated.
 - 1. As a matter of practice, the Administrative Captain will normally identify needs where funds should be transferred within the approved Department budget or where additional funding is required in a non-emergency situation. When possible, available sources for the needed funding will be identified to accompany any request for appropriation of additional funds or transfer of existing funds.
 - 2. The manual grants the Chief of Police (or designee) the authority to declare that an emergency exists and to then authorize purchases and/or rentals as needed to address the situation.
- B. Approval for use of funds other than those specifically appropriated in the Town budget must be approved by the Chief of Police.
- C. Final approval for supplemental funding or transfers must come from the Finance Director and/or Town Manager. In some cases the Town Council will be required to grant final approval (as outlined in the manual).

210.7.10 - Budget Reporting and Accounting (17.4.1)

- A. The Town of Garner uses an automated purchasing system for the accounting and disbursement of budgeted funds that includes approval of each account and provisions for monthly status reports showing:
 - 1. Initial appropriation for each account (or program),
 - 2. Any amended appropriation for each account (or program),
 - 3. Balances at the commencement of the monthly period,
 - 4. Expenditures and encumbrances made during the period, and
 - 5. Unencumbered balance.
- B. The Chief, Administrative Captain, Operations Captain, and Records Manager will, by use of the automated system, monitor all activities within Departmental accounts and the status of any expenditure at any time.

210.7.11 – Audits (17.4.3)

- A. As required by N.C.G.S. Chapter 159-34, the Garner Town Council will order an annual independent audit of the accounts of each municipal department.
- B. The Administrative Lieutenant will conduct quarterly audits of petty cash drawers maintained by Department personnel.