

St. Joseph, Missouri Police Department



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SUBJECT: Fiscal Management		
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I. Policy:

The Chief of Police has the ultimate authority and responsibility for the Fiscal Management of the Police Department. Fiscal Management shall include annual budget development and preparation, supervision of expenditures, and liaison with those of City Management.

II. Procedure:

A. Fiscal Planning Budget:

1. The Chief of Police shall cause an annual Department budget to be prepared, as directed by the Director of Financial Services, and shall present the same to the City Manager for consideration and adoption. Budget requests are solicited from all operating components within the Department. Division Commanders will evaluate the merit of individual suggestions and incorporate suggestions deemed to have merit. The Chief of Police shall schedule annual budget meetings with staff to enhance coordination in the budget process.
2. Adequate justification for major continuing expenditures or changes in continuing expenditures of budget items shall be documented in the course of fiscal planning.
3. Division Commanders shall annually prepare written budget recommendations, based on functional goals and objectives.

B. Purchasing:

1. Authorized purchasing within each Division shall be coordinated by the appropriate Division Commander and the Administrative Assistant. The Administrative Assistant to the Chief of Police shall also be designated for purchasing regular use items. These items include office supplies, uniform items, etc.
2. The appropriate Division Commander and the Administrative Assistant will process bid specifications and bid offers made by vendors concerning activities within his/her own Division. Solicitation for three (3) bids will be

made for all items determined to have a value of one thousand (\$1,000) dollars or more.

3. Vendors will be constantly monitored for price and quality competitiveness and will normally be selected based upon submission of the lowest bid for any given item. The Chief of Police shall reserve the right to reject low bids as deemed necessary in order to best serve the needs of the Department. Factors contributing to the elimination of a low bidder may include, but not be limited to, the following:
 - a. Variance from bid specifications and quality of product;
 - b. A history of difficulty with the vendor; and
 - c. Warranty/maintenance and service and an availability of parts and labor.
4. In the event of an emergency need for equipment or supplies each Division Commander is authorized to obligate Department funds for the purchase or rental of necessary items (i.e. barrier tape, camera film, or batteries needed at a homicide scene, etc.). Purchases exceeding **\$75.00** may not be reimbursed from any petty cash account without the approval of the Director of Financial Services.
5. In the event that prior planning efforts are unable to anticipate expenditures that exceed line item accounts within the budget, the Director of Financial Services/City Manager may authorize expenditures exceeding the individual line item budget, providing the total budget authorized is not exceeded.

C. Accounting:

1. **Audits:** The City Accounting Office may order internal audits of cash funds to be conducted as needed and may designate authority to conduct such audits. On an annual basis, the City Budget/ Director of Financial Services will cause an independent audit of the Department's fiscal activities to be conducted.
2. **Accounting System:** The Department has in place and will maintain an accounting system to record and document the flow of expenditures and incomes which affect the Department budget.
3. **Accounting System Status Reports:** The Department's accounting system includes status report(s) for the Department's General Fund. The status report for the Department's Budget shall be prepared monthly by the Administrative Assistant to the Chief of Police. The record shall be distributed to the Chief of Police/Division Commanders and shall include:
 - a. Initial appropriation for each account;
 - b. Balances at the commencement of the monthly period;
 - c. Expenditures and encumbrances made during the period and for prior periods not paid during the period; and
 - d. Unencumbered balance.
4. Status reports for the various cash funds shall be prepared as directed by the City Accounting Office. All status reports will include the following information:
 - a. Balance sheet or ledger identifying initial balance, credits, debits, and the balance on hand;
 - b. Receipts or documentation for cash received;

- c. Authorization for cash disbursement, including the Director of Financial Services approval for expenses in excess of \$75.00;
- d. Documentation for invoices for cash expenditures;
- e. Person authorized to disburse or accept cash; and
- f. Quarterly accounting of Department cash activities will be done by administrative/records personnel. A yearly audit of the Department will be performed by the City Accounting Office.

Chris Connally, Chief of Police

Date