

WINTER HAVEN POLICE DEPARTMENT

GENERAL ORDER 17.1

FISCAL MANAGEMENT

ACCREDITATION STANDARDS: CALEA 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; CFA 5.02, 5.04

EFFECTIVE DATE: June 8, 1995

RESCINDS: G.O. 17.1, May 24, 2012 and all applicable Amended/Temporary Orders prior to January 5, 2018

LAST REVISED DATE: January 5, 2018

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This general order contains the following numbered sections:

- I. Budget Preparation and Management
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POLICY

It shall be the policy of the Winter Haven Police Department to effectively manage Departmental revenue, funds and expenditures through the fiscal management function.

PURPOSE

The purpose of this directive is to establish guidelines for the fiscal management operations of the Department.

SCOPE

This order shall apply to all Department members.

DISCUSSION

The Chief of Police is vested with the authority and responsibility for the fiscal management operations of the Department, as outlined in City Ordinance 0-12-10. The Chief may designate a commander to assume authority for these matters, but the final responsibility rests solely with the Chief of Police. (CALEA 17.1.1)

PROCEDURE

- I. Budget Preparation and Management (CALEA 17.2.1)**
 - A.** Each Bureau Commander shall participate in the preparation of the Department's budget in order to increase input and enhance coordination within components. This participation includes written recommendations, based on operational activity analysis, for use in the development of the Department's budget. (CALEA 17.2.2)
 - B.** The Support Services Bureau Commander or designee is responsible for preparing and managing the Department's budget and working with the City Finance Department.
 - C.** Participation guidelines will be distributed by the Support Services Bureau Commander or designee to all supervisors in March with a designated date of return for the upcoming fiscal budget year (October 1st through September 30th of the upcoming year). They shall include instructions for preparing budget request documents and for providing adequate justification for major expenditures.
 - D.** It is the responsibility of the Chief of Police to prepare an annual operating budget, which will be submitted, to the City Manager for review and authorization. Upon approval by the City Commission, the budget shall be adopted by ordinance on or before September 30th.

- II. Purchasing (CALEA 17.3.1)**
 - A.** The City Purchasing Department is responsible for monitoring the purchasing procedures, auditing the purchases of the City Departments and preparing purchase orders and requisitions as necessary. (CALEA 17.3.1a)
 - B.** Police Department personnel shall become familiar with and adhere to the bidding procedures as outlined in the Purchasing Manual of the City of Winter Haven. (CALEA 17.3.1b)
 - C.** The selection of vendors and bidders is made without regard to size, disability, race, creed or religion. Selection of vendors/bidders is made based on the need for the goods or services offered by the vendor/bidder, quality of goods and services, competitive prices, availability and other contractual terms and conditions. (CALEA 17.3.1c)
 - D.** The Chief of Police or their designee will, prior to the purchase of goods or services, decide whether that items(s) will be a standardized purchase. Standard purchase items are those that are purchased in a like manufacturer and model for each consecutive purchase (i.e. fleet vehicles, uniforms, weapons, etc.). When formulating any specifications or standards, the assistance of any Department member shall be sought if necessary to ascertain the precise requirements for any goods or service.
 - E.** Under certain circumstances, the Chief of Police may see the need for making emergency purchases. Emergency purchases may be made under the guidelines specified in the Purchasing Manual for the City of Winter Haven. Emergency rental agreements are completed utilizing the same process. (CALEA 17.3.1d)

- F. The City Manager may approve any transfer of budgeted items between items appropriated to the same office or department not exceeding three thousand dollars (\$3000.00). Upon request of the City Manager, the City Commission may transfer between departments of the city any part of an unencumbered balance of an appropriation, or may authorize an interdepartmental transfer of items in excess of three thousand dollars (\$3000.00). (CALEA 17.3.1e)

III. Accounting (CALEA 17.4.1)

- A. The central accounting system is established by the City Finance Department and the Department accounting system is fashioned after and is compatible with the central accounting system.
- B. The Department accounting system classifies each appropriation according to account name and number. Monthly, the City Finance Department provides a monthly summary of account activity. This report includes:
 - 1. Initial appropriation for each account (CALEA 17.4.1a)
 - 2. Balances at the commencement of the monthly period (CALEA 17.4.1b)
 - 3. Expenditures and encumbrances made during the month (CALEA 17.4.1c)
 - 4. Unencumbered balance (CALEA 17.4.1d)
- C. Cash Fund Maintenance
 - 1. A system will be utilized by those individuals allowed to receive, maintain or disburse cash which will identify the initial balance, credits, debits and balance on hand of such cash fund accounts. (CALEA 17.4.2a)
 - 2. Persons authorized to disburse or accept cash include: (CALEA 17.4.2e)(CFA 5.02e)
 - a. Support Services Bureau Commander or designee
 - b. Investigative Services Bureau Commander or designee for investigative funds
 - c. Support Services Clerk
 - d. Records Personnel
 - 3. All cash received requires a receipt be given (CALEA 17.4.2b)(CFA 5.02b)
 - 4. The Chief of Police or designee is authorized to disburse Department cash funds up to \$24.99 are handled through the non-purchase order Payment Request Form. This form must be approved by the Chief of Police or a designee. (CALEA 17.4.2c)(CFA 5.02c)

5. All cash expenditures require an invoice or receipt or other written documentation.(CALEA 17.4.2d)(CFA 5.02d)
6. Petit Cash – Records Division – The Records Division maintains a cash drawer, which is used to receive and disburse cash funds. There is a set initial balance of \$175.00 in this fund. The Records Division prepares a weekly cash collection report. This accounts for monies received from the purchase of copies of police reports, monies received from parking citations (handicapped parking, improper parking and overtime parking) and other police service fees. Monies collected from these fees are taken to the City Finance Department on a weekly basis. This weekly accounting provides a means to determine the beginning and ending balance of this cash fund. Monies collected are stored in a locked drawer to which only records personnel have access. (CALEA 17.4.2a)(CFA 5.02a,f)
7. Petit Cash – Support Services – The Support Services Clerk maintains petty cash with an initial balance of \$300.00 for reimbursements. All receipts from this account are taken to City Finance as needed; at that time a new cash advance is allotted and that sum is balanced with the monies on hand. This accounting provides a means to determine the beginning and ending balance of this cash fund. An audit of the petty cash monies is conducted on a quarterly basis. (CALEA 17.4.2a, f)(CFA 5.02f)
8. Investigative Funds – The Investigative Services Bureau Commander requisitions funds from the budget allocation, through the Support Services Clerk, who receives these funds from the City Finance Department. The Investigative Services Bureau Commander maintains control of the cash money and keeps a ledger outlining initial balance, the date of disbursement, receipt number, where the money was spent and a debit, credit and ending balance of the account. (CALEA 17.4.2a)

When money is allocated to an individual officer, that officer signs a receipt for the amount received and keeps an expense voucher that describes how the money is utilized. Amounts of money to be allocated to an individual officer are at the discretion of the Investigative Services Bureau Commander. An audit of the investigative monies are conducted on a quarterly basis. (CALEA 17.4.2d, f)

D. Travel/Training Expenses

1. The Support Services Clerk is responsible for the disbursement of travel/training monies. Meals and lodging are paid at the per diem rate, in compliance with Florida State Statute 112.061. The person receiving the advancement signs for the checks allocated for expenses. Upon completion of the travel/training, the individual may submit a request for additional expenses incurred when applicable. The request must outline how the money was expended, and receipts must be provided for the expenditures. The request must be submitted via the chain of command to the Support Services Clerk. When applicable a Payment Request Form will be completed by the Support Services Clerk and forwarded to the Finance Department.

E. Contraband/Forfeiture Funds

1. The Investigative Service Bureau Commander or designee will handle all Contraband/Forfeiture issues. The Contraband/Forfeiture account is maintained separately. Monies awarded to this account are deposited directly into the account. Guidelines for disbursing these funds are outlined in Chapter 932, F.S.

F. Independent Audit of Fiscal Activities

1. Florida Statute 218.39 requires an annual audit by independent certified public accountants. An independent accounting firm as designated by the City of Winter Haven shall fulfill this requirement. (CALEA 17.4.3)

IV. Inventory Control (CALEA 17.5.1)(CFA 5.04)

- A.** The Chief of Police or their designee(s) (i.e. quartermaster, head firearms instructor and property manager) are responsible for the inventory and control of department owned property. On an annual basis a Department representative as designated by the Chief of Police will conduct an annual physical inventory of Departmental property as requested by the City Finance Department. This representative will also be responsible for the appropriate deletion of items properly authorized for disposal and deletion from inventory. Final inventory records are maintained by the City Finance Department, both on file and in their Fixed Asset System.
- B.** A designated quartermaster is responsible for issuing/reissuing departmental equipment and supplies with the exception of weapons. The issuing/reissuing of all weapons will be coordinated by the Department's Lead Firearms Instructor. The quartermaster shall maintain an inventory of all equipment issued/reissued to members. When members separate from the department, the return of department property shall be coordinated with the Quartermaster and Lead Firearms Instructor. Any supervisor taking possession of department equipment shall notify the Quartermaster and/or Lead Firearms Instructor to ensure inventory control. (CALEA 17.5.2)
- C.** The person or unit responsible will maintain stored Department property in a state of operational readiness. The persons or units responsible designee will inspect this equipment at least annually to ensure cleaning, care, preventative maintenance, repair, workability and responsiveness. (CALEA 17.5.3)

V. Definitions

- A.** *Accounting* – A precise list or enumeration of monetary transactions. The bookkeeping methods involved in making a financial record of business transactions and in the preparation of statements concerning assets, liabilities, and operating results of an organization.
- B.** *Accounting System* – A system of financial record keeping which records, classifies and reports information on the financial status and operation of an organization.
- C.** *Allocation* – The distribution of the budget among the various cost centers.
- D.** *Annual Budget* – The financial plan of operation, which has been approved by the City Commission. It includes an estimate of proposed expenditures for the fiscal year.

- E. *Appropriation* – Money that the Department is authorized to spend for a specific purpose, such as for member’s services, operating expenses, capital, etc.
- F. *Audit* – A review of the Department’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the processing of public funds.
- G. *Budget Transfer* – A budgetary transaction, which modifies the adopted line appropriations within a budget.
- H. *Encumbrance* – A commitment in the form of a purchase order, contract, salary or similar item that will become payable when goods are delivered or services rendered.
- I. *Expenditure* – The actual outlay of cash or credit for goods and services received.
- J. *Fiscal Year* – A financial period to which revenues, appropriations and expenditures are related for accounting purposes. The fiscal year for the City of Winter Haven begins October 1st and ends September 30th of the following year.
- K. *Formal Bid* – A formal bid is defined as a sealed bid. It may include printed instructions prescribing all general rules and regulations for bidding and requires an original signature of an authorized representative of the firm submitting the bid.
- L. *Fund* – A set of interrelated, self-balancing accounts which record the assets, liabilities, revenues and expenditures related to a specific purpose.
- M. *Informal Bid* – An informal bid is defined as either a written or verbal quotation.
- N. *Purchase Order* – A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price.

APPROVED



**Charles E. Bird
CHIEF OF POLICE**