



ROCKFORD POLICE DEPARTMENT

GENERAL ORDER

NUMBER: 10.05

TITLE: Fiscal Management and Agency Owned Property

SERIES NUMBER: 10

SERIES TITLE / SUBJECT: Organization, Management, and Administration

TOPICS/ REFERENCE: Budget, Purchasing, Property, Property Issuance, Property Maintenance

APPENDICIES: A, B, C, D

ORIGINAL/ EFFECTIVE ISSUE DATE: July 17, 2006

DATE OF LAST REVISION: November 12, 2014

THIS ORDER REMAINS IN EFFECT UNTIL REVISED OR RESCINDED

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

Policy:

It is the policy of the Rockford Police Department to follow established guidelines of the City of Rockford Finance Department as they relate to the fiscal activities of the Department, and to ensure all reasonable steps are taken for the proper issuance, use and maintenance of property entrusted to the Department.

Purpose:

The purpose of this General Order is to establish policy and procedure for fiscal activities and to ensure purchased property is issued, properly used and maintained in fulfillment of Department goals and objectives.

These guidelines are not meant to be all-inclusive, since each incident must be dealt with on an individual basis, but are intended as broad guidelines to assist the employees and supervisors involved.

This General Order is comprised of the following numbered sections.

- I. FISCAL MANAGEMENT
- II. BUDGET
- III. PURCHASING
- IV. CASH FUNDS
- V. CASH ACTIVITY ACCOUNTING
- VI. ACCOUNTING AND AUDITING
- VII. DEPARTMENT OWNWED PROPERTY
- VIII. PROPERTY, EQUIPMENT AND TRAVEL
- IX. PROPERTY MAINTENANCE
- X. EFFECTIVE DATE
- XI. REVIEWS, REVISIONS AND CANCELLATIONS

Appendices:

- A. Rockford Police Department Requisition Form
- B. City of Rockford Travel Expense Report
- C. Cash fund Account Report
- D. Budget Request Form

I. Fiscal Management:

- A. The Chief of Police is responsible for the overall fiscal management of the Department. The Chief will work closely with the Mayor, City Administrator and Director of the Finance Department in all fiscal matters.
- B. The Commander of the Administrative Services Bureau is responsible for oversight of the Department budget preparation, purchasing and payroll. This includes maintaining a current and accurate accounting of all funds allocated to and expended by the Department.
- C. The Financial Analyst will support the Commander of the Administrative Services Bureau in preparing the budget and overseeing day-to-day budgetary compliance and expenditures.

II. Budget:

- A. Budget preparation shall follow guidelines established by the City Finance Department.
- B. The Commander of the Administrative Services Bureau shall coordinate the budget preparation process with input provided by Bureau Commander and supervisory personnel of all other organizational components.
- C. Bureau Commander and supervisory personnel of all other organizational components shall address the following areas in their budget requests:
 - 1. Capital outlay: This will include requests for new or replacement equipment such as vehicles, accompanied by detailed justification for the request.
 - 2. Training requests: This will include requests for anticipated training needs for the coming year accompanied by listing the names of the class, location, dates and detailed justification for the request.
 - 3. Supply: This will include requests for specialized equipment such as digital cameras, accompanied by detailed justification for the request.
 - 4. Contractual: This will include requests for maintenance, upgrade or service contracts for equipment such as computer systems.
- D. Each requestor shall submit their request via a budget request form. Bureau Commander's will review requests prior to submission to the Commander of the Administrative Services Bureau.

III. Purchasing:

- A. All purchases of Department equipment and supplies shall be made in accordance with City Finance Department guidelines to include the following:
 - 1. Specifications for items requiring standardized purchases;
 - 2. Bidding procedures;
 - 3. Criteria for the selection of vendors and bidders;
 - 4. Procedures for the emergency purchasing or rental agreements for equipment; and

5. Procedures for requesting supplemental or emergency appropriation and fund transfer.
- B. Personnel needing to obtain goods or services, other than standardized purchased items, will do so utilizing a Rockford Police Department Requisition Form (Appendix A) submitted to the Commander of the Administrative Services Bureau after approval from their supervisor.
- C. Generally, purchases over the amount of five thousand (\$5,000) dollars require three quotes. Purchases over the amount of twenty thousand (\$20,000) dollars require bids.
- D. The Fiscal Services Specialist will enter all approved purchases into the City of Rockford MUNIS system for review by appropriate City Finance Department personnel or use of a purchasing card.
- E. Upon approval by the City Finance Department, purchase orders are initiated and purchases may be made.
- F. If an emergency occurs which requires that supplies or equipment must be purchased or rented at a time when the normal purchasing process is unavailable, a supervisor may authorize and make the purchase/rental if the amount is under three-hundred (\$300) dollars. Any emergency purchases/rentals over the amount of three hundred (\$300) dollars will require approval from a Bureau Commander.
- G. The supervisor authorizing the emergency purchase/rental is responsible for assuring the purchase is properly processed on the next regular business day.
- H. Purchases outside of budget allocations may be authorized with approval of the appropriate Bureau Commander, and the Commander of the Administrative Services Bureau, provided that no purchase shall be made in anticipation of a supplemental appropriation.
- I. In the event a supplemental appropriation is required for any reason, the Chief of Police will make the request for additional funding to the City Administrator and the Director of the City Finance Department.

IV. Cash Funds (CALEA 17.4.2a - e)

- A. The collection, safeguarding and disbursement of cash will adhere to the following procedures:
 1. Maintenance of a ledger or balance sheet that identifies initial balance, cash received, cash disbursed and the balance on hand. (CALEA 17.4.2a.)
 2. Receipts and documentation for cash received. (CALEA 17.4.2b.)
 3. Authorization for cash disbursement for any amount over \$2,500.00 from the Chief of Police or appointed designee. (CALEA 17.4.2c.)
 4. Maintenance of records, documentation and/or invoice requirements for cash expenditures. (CALEA 17.4.2d.)
- B. The following personnel are designated by the Chief of Police as responsible for the appropriate handling and collection of cash: (CALEA 17.4.2e.)
 1. Fiscal Services Specialist (payments for personal long distance calls, uniform purchases, other cash collected for deposit in financial institutions).
 2. Investigative Services Bureau Commander or other persons authorized per General Order 40.13 – *Use of Informants*.
 3. Records Center Division personnel (report and other document fees).

4. Chaplains Division personnel (Benevolent Fund and Special Projects Fund).
- V. Cash Activity Accounting (CALEA 17.4.2f)
- A. Regardless if manual or automated, all department cash activities will have quarterly accounting, and reports will be submitted to the respective Bureau Commander giving the beginning and ending balance of each cash account.
- VI. Accounting and Auditing:
- A. The Department will use a budget/accounting system specified by the City Finance Department.
 - B. Budget status reports are available monthly to the Commander of the Administrative Services Bureau and other authorized Department personnel through the MUNIS system.
 - C. Assigned personnel will review budget status reports to assure that Department expenditures are within budget limits.
 - D. Budget status reports will provide information on the following:
 1. Initial appropriation for each account.
 2. Balances at the commencement of the monthly period.
 3. Expenditures and encumbrances made during the period.
 4. Unencumbered balances.
 - E. Budget status reports will be reconciled with Department records and maintained on file.
 - F. The fiscal activities of the Department shall be audited during the course of the annual audit of all City of Rockford fiscal activities.
- VII. Department Owned Property:
- A. Rockford Police Department Purchasing Inventory and Control Guidelines:
 1. Inventory and control of Department property and equipment is regulated by the City of Rockford Finance Department.
 2. All items of property/equipment purchased by the department and costing \$500 or more will be tagged with a numbered inventory number linking the item to its respective purchase order.
 - a) Inventory tags will accompany each purchase. (CALEA 17.5.1)
- VIII. Property, Equipment and Travel:
- A. The City Finance Department is responsible for inventory control of all agency property.
 - B. Departmental responsibility for vehicle assets is assigned to the Fiscal Services Specialist as detailed in General Order *40.09 – Use of Police Department Vehicles and Related Equipment*. The Field Services Bureau Administrative Lieutenant will also assist in this function.
 - C. Departmental responsibility for issuance of uniforms and basic equipment necessary for the performance of the police officer function is detailed in General Order *60.09 – Uniform and Personal Equipment Standards*.
 - D. Departmental responsibility for issuance of standardized purchases (copy paper, office supplies, and other non-law enforcement commodities) will be under the control of the Administrative Service Bureau.

- E. Orders for supplies described in section D above are done via the Department Intranet. Administrative Service Bureau personnel will distribute supplies to the organizational components having placed the order.
 - F. All supervisors have a duty to take appropriate action if they become aware of personnel improperly ordering, using, hoarding or making personal use of any Department property or equipment.
 - G. Approved travel expenses will be provided to personnel prior to the date of travel. In accordance with City Finance Department policy receipts should be included with an expense report for reimbursement, if an advance was not made.
 - H. With certain exceptions, all expenses require a receipt. Only standard per diem meal allowances, taxis and mileage will generally not require a receipt.
 - I. All personnel are required to submit a Travel Expense Report (Appendix B) within five (5) business day upon return from travel. Receipts will be submitted with this report.
- IX. Property Maintenance:
- A. Bureau Commander, or designees, are responsible for ensuring stored agency property relating to their function is maintained in a state of operational readiness.
 - 1. This includes care and cleaning, preventative maintenance, repair and workability.
 - 2. Inspections of stored agency equipment should occur during line inspections.
 - B. Bureau Commanders, or designees, will ensure all equipment designated for use in a critical incident assigned to their Bureau is inspected quarterly to ensure operational readiness.
- X. Effective Date:
The Department's policy on Fiscal Management and Agency Owned Property became effective on July 18, 2006.
- XI. Reviews, Revisions and Cancellations:
- A. This General Order is scheduled to be reviewed annually and, when necessary, revised or cancelled in accordance with the procedures for reviewing written directives established in General Order 10.01 – Written Directives.
 - B. This order is a revision of and supercedes General Order *10.05 – Fiscal Management and Agency Owned Property* issued July 18, 2006 and Memorandum *2008-036 Quarterly Accounting of Department Cash Fund Accounts* issued June 16, 2008.
 - C. Any employee with suggestions for revisions and/or improvements to this order are encouraged to submit their ideas to the Commander of the Administrative Services Bureau.

BY ORDER OF

Chet Epperson

Chief of Police

APPENDIX A Page 2

| | |
|--|--|
| Additional costs associated with the purchase of the item(s) i.e. software support: | |
| If the item to be purchased is replacing an existing item, explain why the existing item needs to be replaced: | |
| Phone: | |
| Order From: | |
| Contact Person: | |
| Address: | |

SUBMIT to the Commander of ASB for Approval

SUBMIT to the Commander of FSB for Approval

SUBMIT to the Commander of ISB for Approval

SUBMIT to the Commander D2 for Approval

Approved by:

SUBMIT to the Commander of ASB for Processing

Pease direct any questions to Assistant Deputy Chief Mike Dalke 987-5505.

APPENDIX C

ROCKFORD POLICE DEPARTMENT CASH FUND ACCOUNT QUARTERLY REPORT

Per Rockford Police Department General Order 10.05 - Fiscal Management and Agency Owned Property and CALEA Standard 17.4.2, all Department cash fund activities will be audited, balanced and documented quarterly.

REPORT:

QUARTER:

DATE OF
AUDIT:

AUDIT FINDINGS REPORT (COMPLETED BY INDIVIDUAL CONDUCTING AUDIT)

| | |
|--|--|
| Signed by person submitting report (upon completion of report): | |
| Cash fund controlled by the (applicable bureau / division / unit / section): | |
| All activity that occurred during the quarter / period | |
| Beginning (First day of quarter): | |
| Ending (Last day of quarter): | |
| Amount | |
| The starting balance on the first day of this quarter was: | |
| The total inflows (cash put in) during the quarter were: | |
| The total outflows (cash paid out & bank deposits) during the quarter were: | |
| The ending balance on the last day of this quarter was: | |

ACCOUNT IS BALANCED

– The actual amount of cash on hand is equal to the amount indicated in my computerized ledger.

ACCOUNT IS NOT BALANCED

– The actual amount of cash on hand is not equal to the amount indicated in my computerized ledger.

Explain any discrepancies in the Additional Comments area of this form or with an Officer's or Civilian Employee's Report if necessary

ADDITIONAL COMMENTS:

SUBMIT to ISB Commander

SUBMIT to ASB Commander

BUREAU COMMANDER VERIFICATION AND APPROVAL

By submitting the above AUDIT FINDINGS REPORT, computerized ledger of the applicable account and other Related / attached documents, the auditor verifies they are true and correct.

I, _____, acknowledge receipt of these documents and confirm I have reviewed them.

SUBMIT to the Accreditation Section



APPENDIX D

*Chet Epperson
Chief of Police
Rockford Police Department*

ROCKFORD POLICE 2014 BUDGET REQUEST

PLEASE COMPLETE & RETURN BY AUGUST 16, 2013

Attach additional paper if necessary

Date:

Requesting Division:

Requested Item:

Purpose:

Cost:

Benefit to
Department:

Division Supervisor Signature: _____