



**TOWN OF SENECA FALLS POLICE
DEPARTMENT**

GENERAL ORDER



GENERAL ORDER #: 116	RESCINDS: 07/01/13
SUBJECT: Fiscal Management	NYS ACCREDITATION: 5.2, 5.3
EFFECTIVE DATE: 03/29/2018	
BY ORDER OF: Stuart W. Peenstra, Chief of Police	

I. PURPOSE

To define and establish the authority and responsibility for the Seneca Falls Police Department's fiscal management and to establish procedures for the collection, safeguarding and disbursement of cash handled by the Seneca Falls Police Department, as they relate to budgeting, accounting, and fiscal control procedures.

II. POLICY

The Chief of Police shall be designated as the responsible person for the fiscal management functions of the department. The Chief of Police shall analyze, evaluate and interpret the department's financial policies established by the Seneca Falls Town Board.

III. PROCEDURE

A. The Seneca Falls Police Department's Accounting System will be provided by the Town Supervisor's Office. The Town Supervisor's Office will provide at least quarterly status reports showing initial appropriations for each account within the budget and their balances at the end of each reporting interval. This report will indicate revenues; expenditures and encumbrances made during the period and unencumbered balances at the time of the report.

B. The Chief of Police will monitor fiscal Activities. The Chief of Police will authorize all purchases that fall within his/her area of responsibility. The Chief of Police or Lieutenant will approve all vouchers and all documents requiring payment from the Police budget.

C. Annual Budget Development

1. Based on guidelines as provided by the Town Supervisor identifying the essential tasks and procedures relating to the budget preparation, the Chief of Police shall prepare the necessary budget request documents.

- a. Personnel requests
- b. Required services and supplies

- c. Equipment requests
 - d. Capital improvement requests
2. The Chief of Police will insure that all requests have included justification for major continuing expenses or changes in continuing expenditures of budget items.
 3. Budget recommendations concerning personnel resources shall be the logical and necessary result of analytic and programmatic review. The analysis shall include an assessment of both present and future personnel needs to ensure that positions allocated to agency functions are appropriate.
 4. The Chief of Police will prepare a summary of each budget request, detailing the total cost of any new positions, including the required equipment and supplies.

D. Receipts – The Seneca Falls Police Department receives revenues, both cash and non-cash from a variety of sources; such as, credits from a budgeted activity for which there is a state or local grant, e.g. for drug investigations or DWI enforcement; and other fees paid by interested parties for copies of reports, etc. All cash received is fully documented by written receipt given to the source showing the date, amount, purpose, etc. All Non-cash transactions are usually by charge-back and are documented on the SFPD “Purchase Memorandum”. The Chief of Police has oversight of the described activities. (Revised 03/29/2018)

1. The Records Division collects payments for photocopies of Accident Reports, Incident Reports, and any other documents to which an individual, insurance company or attorney might be entitled.
2. The Records Division accepts monies in the form of cash or checks for such items including, but not limited to, accident and/or incident reports, FOIL request charges and background checks.
3. All monies accepted by the Records Division will be turned over to the Town Offices for deposit in the appropriate accounts, receiving a receipt for these funds.
4. All records are subject to internal audit by the Town of Seneca Falls Auditor at the discretion of the Town of Seneca Falls Board and by the State Comptroller.

E. Custody of Funds – The Records Division accepts monies in the form of cash or checks for such items including, but not limited to, accident and/or incident reports, FOIL request charges, and background checks. The Records Division maintains a petty cash bank in the amount of \$100.00 for the purpose of making change for persons seeking and paying for reports. Employees seeking reimbursement for such items including, but not limited to travel expenses may also use the petty cash account. Records Division personnel secure the petty cash in a locked cash box and locked desk drawer at the close of each business day.

F. **Disbursements** - Disbursements from the Petty Cash Fund are made by the Chief of Police or the Records Division and are usually limited to reimbursement for items costing \$25.00 or less. Employees requesting reimbursement from the Petty Cash Fund will be required to execute a Petty Cash Voucher showing what was purchased, date of purchase, amount, and signature of purchaser. This voucher should be accompanied by a receipt obtained from the vendor.

G. **Purchasing** – It is the responsibility of the Chief of Police or his designee for purchasing equipment and supplies on a timely basis and at the least cost. The Seneca Falls Police Department must follow the purchase policies of the Town of Seneca Falls for all purchases. The Town of Seneca Falls Police Department must follow the Town board's current procurement policy.

(Revised 03/23/2018)

H. **Accounts Receivable/Accounts Payable** – The accounting services for the Seneca Falls Police Department are handled through the Town Supervisor's and Town Clerk's Offices.

I. **Travel and Conferences**

1. The Seneca Falls Town Board establishes all Travel and Conference policies. Any expenses incurred without prior approval for such activity may be deemed unauthorized and reimbursement may be denied.
2. Each conference must be pre-approved by the Chief of Police and submitted to the Town Board for final approval.
3. Expenses incurred must be reasonable, necessary, actual, and in accordance with the guidelines established in the Personnel Policy or by the Town Board. Travel and Conference expenses must not exceed the funds appropriated in the approved budget, unless approved by the Town Board.
4. The Town Board reserves the right to periodically review the funds expended on travel and conference and may ask for reports detailing the conference attended.

- J. Fiscal Liaison** – The Chief of Police serves as liaison with the Town Supervisor and Town Board in matters related to the fiscal policies of the Seneca Falls Police Department with regard to budget preparation, purchasing policies, encumbrances, etc.
- K. Position Control** – The Chief of Police shall be responsible for maintaining position control in relationship to budget authorization and will assure adherence to the policies established by the Town Board.
- L. Property Control** – The Chief of Police has the responsibility to conduct and maintain the individual inventory pertaining to the Seneca Falls Police Department. It is also the responsibility of the Chief of Police to evaluate on a continuing basis the suitability and need for materials, supplies, and equipment.
1. Assets are defined as items of property acquired by the Seneca Falls Police Department for utilization in rendering service to the citizens of the Town of Seneca Falls.
 2. If any asset should become obsolete by reason of age, wear or technical advancement, or should it become surplus property, the Chief of Police shall notify the Town Board. The Town Board shall then determine the disposition of the asset.
 3. Assets are recorded in compliance with the Town of Seneca Falls policy.
 4. Inventory control on behalf of the town is the responsibility of the Town Clerk's Office.
 5. For the Seneca Falls Police Department, the Town Supervisor shall oversee the maintenance of the Town of Seneca Falls fixed asset inventory program.
- M. Payroll** – The Town of Seneca Falls payroll department processes all pay roll for the Seneca Falls Police Department.
- N. Special Accounts** - The Town Supervisor and Town Board is authorized to create and establish special accounts for use by the Seneca Falls Police Department. Accounts established by the Town may have a specific or special purpose(s) such as to receive donations for such programs as the Seneca Falls D.A.R.E; A.E.D. or other programs administered by the Seneca Falls Police Department. These accounts are under the control of the Chief of Police with fiscal oversight provided by the Town of Seneca Falls Fiscal Services Manager.

O. Criminal Investigation Section Fund

1. This fund is used for the following purpose:
 - a. Purchase of evidence (i.e., drugs, stolen property, guns, contraband, gambling bets, etc.).
 - b. Purchase of information (payments to informants).
2. Upon request from the Investigator(s) assigned to the Criminal Investigation Section, the Chief of Police may release funds for investigative purposes. Monies maintained within this account will be administered through a checking account with a local banking institution. On-hand cash will be limited to \$1000.00.
3. Signatures authorized and required to withdraw monies from this special checking account will consist of the requesting Investigator and the Chief of Police.
4. With every transaction, an Investigative Fund Expenditure Form will be completed and signed. The monthly statements will monitor all transactions.

P. Auction Proceeds - Auction monies are derived from the sale of auctioned items, i.e., property, vehicles, etc., which are maintained and under the jurisdiction of the Chief of Police. The Chief of Police is responsible for the auction proceeds, which include the collection of monies received and the issuance of receipts for it. Receipts will include:

- Purchaser's name
- Description of item
- Property tag number
- Cash amount
- Signature
- Date of issuance

All cash and receipts collected because of a police auction will be turned over to the Finance Department after a signature of receipt is obtained from a Finance Department Employee.

Q. Seizure Funds - Any monies received by the Seneca Falls Police Department as a result of crime proceeds will be immediately forwarded to the Town of Seneca Falls Police Forfeiture Account that is held at Five Star Bank. The Chief of Police will Deposit the funds in an account specific to crime proceeds. All purchases through this account must be approved/signed by the Chief of Police and the Town Supervisor. Checks from this account required dual signatures from both the Chief of Police and Town Supervisor. All bank statements associated with this account go directly to the Town principal account clerk.