

PALM BEACH GARDENS POLICE DEPARTMENT		
FISCAL MANAGEMENT		
POLICY AND PROCEDURE 4.3.8		
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PURPOSE: To establish guidelines for the fiscal management of the Department.

SCOPE: This policy and procedure applies to all members.

REVIEW RESPONSIBILITY: Administrative Support Bureau Major and Police Fiscal Coordinator

POLICY: The Department’s financial records shall be maintained in accordance with the City’s provisions for establishing generally accepted accounting practices and auditing procedures.

PROCEDURES

1. CHIEF OF POLICE FISCAL AUTHORITY AND RESPONSIBILITIES

- a. The Chief of Police shall be the final authority, vested by the City Manager, in all fiscal and budget matters and decisions for the City of Palm Beach Gardens Police Department.
- b. The Chief of Police delegates the fiscal management activities to the Administrative Support Bureau Major.
 - i. It is a routine responsibility of the Administrative Support Bureau Major to report all fiscal matters to the Chief of Police.

2. COMMAND FISCAL RESPONSIBILITIES

- a. All Division, Bureau, specialized unit or section supervisor/managers shall participate in the preparation of their assigned budget.
- b. Based on operational and activity analysis during the previous year, and projected operational needs of the coming year, each Assistant Chief and Bureau Major will make written recommendations for the development of the Department's budget.

- c. All Assistant Chiefs and Bureau Majors shall be responsible for attending a budgetary meeting at specified times to receive all necessary budget materials which shall include budget data, cost estimation, and historical information.
 - i. Supervisor/managers should be instructed to utilize this information to document and develop their budgetary requests.
 - ii. Historical information should be documented and gathered continuously to assist in budget preparations, to include any recommendations based on Division and Bureau goals and objectives.
- d. The Chief of Police or designee shall initiate the coordination of all budget preparations to include the monitoring of each Division's budget.

3. BUDGET RESPONSIBILITY

- a. Under the direction and control of the Chief of Police, budget activities include:
 - i. Accounting;
 - ii. Fiscal management;
 - iii. Cost control and analysis;
 - iv. Monitoring of each Division's expenditures; and
 - v. Other related functions designated by the Chief of Police.

4. BUDGET PROCEDURE

- a. The Department's budget shall be prepared and presented to the City Council each year in accordance with the time schedule(s) established by the City Manager and Finance Department.
- b. A budget schedule is prepared by the Finance Department and made available prior to scheduled budget review meetings.
 - i. Budget preparation forms are also made available to the Police Department by the Finance Department.
- c. The budget preparation forms shall be used as a guide by the Police Department to reference procedures, requirements and guidelines to be followed in the preparation of the fiscal year budgets.
- d. A budget review shall be scheduled for each Division with the Chief of Police.
 - i. The Assistant Chiefs will assist respective Bureau Majors, supervisors and managers in preparing their budget.
- e. When adjustments have been made and tabulated, the budget shall be reviewed and approved by the Chief of Police.
 - i. This approved budget shall be assembled in final form for submission to the City Manager's Office and/or Finance Department.

5. BUDGET DEVELOPMENT PROCEDURES

- a. The Chief of Police will notify the Assistant Chiefs and Bureau Majors of the budget preparation time schedules established by the Finance Department.
- b. The Assistant Chiefs and Bureau Majors will request input from their supervisors (or appropriate staff) regarding programs and projected expenditures for the new budget.
- c. The Assistant Chiefs and the Bureau Majors will disseminate to their supervisors (or appropriate staff) the appropriate budget forms if needed, as provided by the Finance Department.
- d. Each budget program(s) proposal will include a detailed justification including all anticipated costs, such as benefits, support equipment, maintenance and operations, and/or purchase costs, and related items; or as otherwise directed by the Finance Department.
- e. Line item increases may require clarification on the narrative portion of the city budget format if directed by the Finance Department.

- f. Specific instructions and guidelines for the particular budget year preparation will be issued by the City Manager's office via Finance Department.

6. ACCOUNTING SYSTEM

- a. The Department prepares and monitors its budget utilizing generally accepted accounting principles.
- b. The Police Fiscal Coordinator publishes a monthly Budget Expenditure Report which is distributed to the Chief of Police and available to each Division via PDNet to show the:
 - i. Appropriations for each account;
 - ii. Balances at the commencement of the monthly period;
 - iii. Expenditures and encumbrances made during the period; and
 - iv. Remaining balance at the end of the monthly period.

7. INTERNAL MONITORING

- a. All City department budgets, including the Police Department's, are routinely monitored by the Finance Department.
- b. Internal monitoring of the Department's budget provides a means to determine whether established control procedures are being administered effectively and for staff to evaluate each division's performance in their budgetary responsibilities.
 - i. The Assistant Chiefs and Majors will monitor their respective budgets on a monthly basis upon receipt of a monthly Budget Expenditure Report prepared by the Police Fiscal Coordinator.
 - ii. The Chief of Police monitors the overall Department budget on a monthly basis.
- c. Internal purchases shall be made in accordance with Department and City purchasing procedures and shall be approved by the designated authority.

8. INDEPENDENT AUDIT

- a. The City of Palm Beach Gardens budgets, including the Police Department's, are audited on a yearly basis by auditors selected by the City Council.
- b. Copies of the auditor's report are maintained by the City Finance Department.
- c. The Finance Department may conduct random or routine audits of the petty cash and the investigative funds accounts.

9. POSITION CONTROL/BUDGET AUTHORIZATION

- a. Control of authorized budgeted positions shall be the responsibility of the Chief of Police.
 - i. Authorized positions shall be those identified in the budget.

10. PAYROLL AND PERSONNEL

- a. Each personnel file maintained on members shall contain records necessary to substantiate date of initial employment, unit of assignment, duty title, pay grade and/or step increases, promotions, special payments, annual evaluations, letters of commendation, and disciplinary action.
- b. Payroll transactions - Regular pay, pay increases, salary incentive pay, overtime pay and other related disbursements shall be made only if receipt of proper authorization is so indicated.
 - i. Authorization(s) flow from the Police Department to the City's Human Resources and/or Finance Departments.
 - ii. Payroll deductions, including income tax withholdings, shall be handled directly by the Human Resources Department and/or Finance Department with the individual concerned.

11. GLOSSARY

Budget Preparation Forms: Various forms established for use by city finance department for documenting departmental estimates of personal services, operating expenses, capital outlay and revenue for the upcoming fiscal year.

Encumbrance Authority: Authority delegated by the Chief of Police or designee to Assistant Chiefs, Bureau Majors, managers or their designees to encumber budgeted funds for authorized purchases of supplies, services and capital equipment.

Fiscal Year: A financial period to which revenues, appropriations and expenditures are related for accounting purposes. The fiscal year for the department begins October 1 and ends September 30 of the following calendar year.

Capital Outlay: Fixed assets purchases costing over \$1000 and with a life expectancy of more than one year.

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RESPONSIBILITY INDEX

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- BUREAU MAJORS
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APPROVED:



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