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			Distribution: All
Title: FISCAL MANAGEMENT		Section: Administration	
Issued: 06/14/2011	Effective: 06/22/2011	Revised: 08/06/2014	
Rescinds: All Previous		Amends:	
CALEA References: 17.1.1, 17.2.1, 17.3.1, 17.4.1, 17.4.3			
Review: Annual	Authority: Chief Michael A. Keller <i>MJK</i>		

I. Purpose

The purpose of this General Order is to describe and provide guidelines for the department's fiscal management activities including budgeting, purchasing and accounting.

II. Policy

The Chief of Police is responsible for and has the authority to direct the fiscal management of the department. Fiscal management shall include annual budget development and preparation, supervision of expenditures and liaison with the City fiscal management personnel and the City Council.

III. Definitions

(This section intentionally left blank)

IV. Regulations

Rev. 07102013

A. Employees are not permitted to make unauthorized purchases with department funds. Inherently unauthorized items include, but are not limited to, alcohol, in-room movies or entertainment, tips to server staff over 20 percent, and other tangible items intended for personal use. In addition to the penalty prescribed by this regulation, employees may be required to refund or personally pay for unauthorized expenses [B].

Rev. 07102013

B. Members who possess a City purchase card may only make business related purchases with the purchase card [B].

V. Procedures

A. Authority

City Code 1-205.3(h) vests the responsibility to the Chief of Police for development and administration of a complete program of public law enforcement including preparing budget estimates and the controlling of the expenditures of all department funds (17.1.1).



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B. Budget

1. Annually, the Chief of Police will prepare a department budget as directed by the City Administrator and in accordance with the time lines established by the City Administrator. The budget will be for the next fiscal year that begins on January 1st (17.2.1).
- Rev. 08062014 2. Prior to the first draft of the budget being due to the City Administrator, Division and Section Commanders will solicit employee suggestions regarding anticipated budgetary needs for the next fiscal year. Division and Section Commanders will incorporate employee suggestions having merit and the Commander's suggestions into written and submit through proper channels recommendations for the Chief of Police to consider (17.2.2).
- Rev. 08062014 3. The Chief of Police may choose to meet with Division and Section Commanders throughout the budget process as needed to properly prepare the department budget within the guidelines established by the City Administrator and City Council, and within the fiscal capabilities of the department.

C. Purchasing (17.3.1a)

1. Employees who require supplies, uniform items or other equipment will request a purchase order from the Chief of Police through their chain of command prior to any purchase. Approval of purchase order requests are at the discretion of the Chief of Police and will be based on actual need and available funds.
2. Supervisors have the authority to approve local expenditures under \$50 to ensure operational readiness of department vehicles or to ensure the efficient operation of the department. A purchase order is not needed for these expenses but receipts must be submitted to the Chief of Police.
3. Employees who wish to attend training or who need travel expenses for department related business shall submit a Training/Travel Request & Authorization Form (city wide form) through their chain of command prior to any training or travel. Approval of Training/Travel requests is at the discretion of the Chief of Police and should be approved by the City Administrator. Training/Travel will be based on actual need and available funds.
 - a. Monies advanced to employees for training/travel expenses must be preapproved by the Chief of Police and City Administrator and will be based on the estimated amount of out of pocket of expenses the training/travel will cost the employee and the level of hardship created by the expenses if money is not advanced. Advances must be requested 14 days in advance of the scheduled training/travel absent emergencies by submitting a Check Request (city wide form).
 - b. Employees who are given funds in advance for training or travel expenses must return any funds not expended. Employees must provide receipts for

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all money expended and detail expenses on a Travel Expense Report (city wide form). Employees making unauthorized expenses during travel or training may be required to refund those expenses back to the department.

c. Employees who are not given funds in advance of training or travel, or otherwise have out of pocket expenses, may have authorized expenses reimbursed by submitting a Check Request Form and Travel Expense Report with receipts attached to the Chief of Police.

4. Division Commanders have the authority to approve vehicle maintenance expenses under \$500 to ensure operational readiness of all department vehicles. Vehicle maintenance related expenses over \$500 must be approved by the Chief of Police prior to the expense being incurred. A purchase order is not needed for vehicle maintenance related expenses.

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5. Receipts or invoices for purchases made by virtue of a purchase order using funds from the police department operating budget will be submitted to the Chief of Police with the purchase order number written on the receipt or invoice.

6. Receipts or invoices for vehicle maintenance related expenses will be submitted to the Vehicle Maintenance Coordinator and will include the vehicle number(s) associated with the expense. The receipts will then be submitted to the Office of the Chief of Police for record keeping and processing.

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7. Purchases made with a City purchase card that will be deducted from the police department's operating budget will be documented on the City's Purchase Log and receipts retained. Members will submit purchase logs and receipts to the Office of the Chief of Police on their next work day following the end of the billing cycle but not later than five days following the end of a billing cycle.

8. The Chief of Police will forward invoices and check requests to the City Financial Director for payment and will include the budget line item account number from which the expense should be deducted.

D. Soliciting Bids for Purchases (17.3.1b)

1. If non-capital equipment purchase is greater than \$2000, the governing body must approve the purchase.
2. In emergency situations, the department's City Council Liaison can approve non-capital equipment purchases greater than \$2000.
3. Three bids must be solicited by mail or telephone from three prospective vendors for non-capital equipment purchases greater than \$2000.
4. Purchases shall be classified as a capital purchase if the dollar value is \$5000 or greater and has a useful life of three or more years. Capital purchases, even though included in the department's budget, must be authorized by the City Council.
5. Three written bids must be obtained for all capital purchases.

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6. The City Council may approve capital purchases and non-capital purchases without having three bids if the product to be purchased is only manufactured or supplied by a single source.

E. Bidder and Vendor Selection (17.3.1c)

1. The Chief of Police, at his or her discretion, will select vendors from which to solicit bids.
2. The City Council, or, in emergency situations, the department's City Council Liaison, will approve the vendor and purchase for all non-capital purchases greater than \$2000.
3. The City Council will approve the vendor and purchase for all capital purchases.

F. Emergency Purchasing Procedures/Rental Agreements for Equipment (17.3.1d)

1. In the event of an emergency, the Chief of Police, or designee, may obligate department funds to purchase necessary items or establish rental agreements for equipment.
2. Receipts, invoices and/or rental agreements will be forwarded to the Chief of Police. The Chief of Police will forward same, with budget line item account numbers to the City Finance Director for payment.

G. Requesting Supplemental or Emergency Appropriations and Fund Transfer (17.3.1e)

1. In the event that prior planning efforts are unable to anticipate expenditures that exceed line item accounts within the budget, the Chief of Police may authorize expenditures exceeding the individual line item budget so long as the total budget authority is not exceeded.
2. In accordance with KSA 10-1113 et seq., if a major unplanned event occurs that causes obligations against the budget that ultimately exceed the provisions for the budget, the governing body may seek relief through KSA 79-2939, allowing for the Board of Tax appeals, if all qualifying conditions are met, to authorize the issuance of no-fund warrants to off-set the emergency expense.

H. Accounting System

The department accounting system is maintained by the City's Chief Financial Officer. The City's Chief Financial Officer provides the Chief of Police with a monthly status report that includes the following information:

1. Initial appropriation for each budget line item (account) (17.4.1a);
2. Balances at the commencement of the monthly period (17.4.1b);

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3. Year to date expenditures and encumbrances (17.4.1c); and
4. Unencumbered balance (17.4.1d).

I. Annual Audit (17.4.3)

An independent licensed accounting firm conducts an annual audit of the City's financial integrity and fiscal control procedures. The police department is included in the audit. The independent audit is subject to the procedural rules and regulations imposed by Kansas law or other higher authority.