

Directive	Fiscal Management	200-4	1 of 7
Effective Date	January 1, 2010		



Wilkesboro Police Department

Electronic Written Directives Document

I. PURPOSE

The purpose of this directive is to outline the fiscal management of the Wilkesboro Police Department in accordance with State Laws and Town Ordinances.

II. POLICY

The policy of the Wilkesboro Police Department will be to conduct all fiscal matters within the requirements of established State law and Town policies.

III. DEFINITIONS

- A. Appropriation: Money that the agency is authorized to spend for a specific purpose, such as personnel services, supplies, capital expenses, operating expenses, etc.
- B. Budget Justifications: Document prepared at the department level detailing each appropriation by account number, account title, total amount budgeted and a listing or justification of expenditures.
- C. Budget Officer: N.C. G. S. 159-9 designates the Town Manager as the Budget Officer.
- D. Budget Ordinance: Each local government and public authority shall operate under a Budget Ordinance as defined by N.C. G. S. 159-8.
- E. Budget Worksheet: Budget preparation worksheet, which contains or requests the following for each appropriation:
 - 1. Previous Year Actual Expenditures
 - 2. Current Year Budget Amount
 - 3. Current Encumbered Amount
 - 4. Estimated Expenditure for Year
 - 5. Department Head Request

Directive	Fiscal Management	200-4	2 of 7
Effective Date	January 1, 2010		

- 6. Manager Recommendations
- 7. Council Approval
- F. Capital Improvement/Personnel Worksheet: A plan detailing major capital or departmental expenditures and/or requests for additional personnel.
- G. Encumbrance: A commitment in the form of an order, contract, salary or similar item that will become payable when goods are delivered or services rendered.
- H. Fixed Asset: Items that are tangible in nature have a useful of life longer than one (1) year and have a minimum value of \$5000.00.
- I. Fixed Asset Detail Listing: A monthly reporting by department of fixed assets purchased from an expenditure account, donated, received from another government entity or acquired by other means.
- J. Surplus Property Report: Form to be completed when a fixed asset is to be sold or is no longer usable.
- K. Transfer Property Report: Form to be completed when a fixed asset is transferred from one department to another department.
- L. Unencumbered Balance: That part of a budgeted amount or allotment that has not been committed and is thus available for expenditure.

IV. AUTHORITY AND RESPONSIBILITY

- A. The Chief of Police is designated through the job description and compelling legislation (G.S. 159.10) as having the authority and responsibility for the fiscal management of the Department.
- B. The fiscal management functions are delegated to the Chief of Police to facilitate the administration and operation of the Department. The Chief of Police, while performing the fiscal management functions, will:
 - 1. Maintain records of appropriations and expenditures for all organizational components;
 - 2. Monitor budgetary expenditure accounts and recommends budget transfers as needed;
 - 3. Control the issuance of requisitions for purchase orders;

Directive	Fiscal Management	200-4	3 of 7
Effective Date	January 1, 2010		

4. Disburse cash accounts and conduct quarterly accounting of Departmental cash activities, and
5. Conduct and maintain records of informal bids as required by town policy.

V. BUDGETING

- A. The Town of Wilkesboro budgeting process is a multi-step process that begins with the Capital Improvement/Personnel Worksheet and is completed with a public hearing and adoption of the budget ordinance by the Town Council before June 30. Deadlines for scheduled events are determined annually by the Finance Officer and communicated to the departments in memo form. The Finance Officer and Town Manager's Office prepare the formal budget document. Budget Justifications submitted by department heads are compiled and maintained by the Finance Department and Town Clerk.
- B. The budget process for the Town of Wilkesboro shall be the following:
 1. Capital Improvement/Personnel Plan
 2. Council/Staff Retreat
 3. Budget Worksheet
 4. Budget Justifications
 5. Department Head/Town Manager meeting
 6. Town Council Budget Workshop
 7. Public Hearing
 8. Town Council adoption of the Budget Ordinance.
- C. The Capital Improvement/Personnel Plan (CIP) is a plan completed by the Administrative Staff of the Wilkesboro Police Department. The plan lists capital items or projects, their anticipated costs, justifications, and whether the item will be a capital project or a departmental expense. Additional personnel requested and justifications are requested in the CIP Plan. The Division Commanders along with the Deputy Chief of Police will submit budget recommendations for capital or additional personnel.

Directive	Fiscal Management	200-4	4 of 7
Effective Date	January 1, 2010		

- D. The Capital Improvement Plan shall include the following:
1. Long-term and operational goals
 2. Current service levels
 3. Anticipated annexations, population trends and workloads.
 4. Anticipated equipment, capital improvements and personnel levels.
- E. The Capital Improvement/Personnel Plan shall be reviewed and updated annually as a part of the budget and planning process.
- F. The Council/Staff Retreat provides the staff and the Council an opportunity to interact in an informal setting. During the Retreat the Staff makes presentations of performance measures and the Council provides direction for future projects and capital expenditures to the individual departments. The direction provided by the Council may have budget implications that need to be considered by the Departments.
- G. The Budget Worksheet is a computerized form that complies with N.C. G. S. 159-10. The Budget Officer will estimate revenues. The Budget Worksheet is discussed at an Administrative Staff Meeting at which the Patrol Operations and Support Operations Commanders present written budget recommendations. Staff will discuss estimated year expenditures and budget requests and make recommendations. The Budget worksheet will be completed, approved by the Chief of Police and forwarded to the Finance Department.
- H. The Chief of Police will meet with the Town Manager to discuss and justify the budget request submitted in the Budget Worksheet. Any appropriate changes will be made to the budget worksheet and the staff will prepare the Budget Justifications.
- I. The Budget Justifications will reflect each line-item number, account description, appropriations and a listing of expenditures or justifications. The completed Budget Justification will be forwarded to the Finance Department to be made a portion of the final Budget document.
- J. The Chief of Police or his designee will attend the Town Council's Budget Workshop and the Public Hearing on the budget and be prepared to answer questions pertaining to the proposed budget and justifications.

Directive	Fiscal Management	200-4	5 of 7
Effective Date	January 1, 2010		

- K. Upon approval of the Budget Ordinance by the Town Council, all Officers will be notified of the contents of the approved budget.

VI. PURCHASING

- A. The Statutory Provisions Controlling Purchasing by Local Governments (Published by the Institute of Government, ISBN 1-56011-285-9) apply to all Department transactions pertaining to the requisition and purchase of goods and services.
- B. Bidding procedures are in accordance with N.C. G. S. 143, Article 8, and are coordinated with and administered by the Town Finance Director.
- C. A listing of approved vendors is maintained in the Accounts Payable records and managed by the Finance Director. Vendors seeking consideration in future purchases are referred to the appropriate Department by the Finance Director.
- D. The Chief of Police or designee is allowed to make purchases or rentals as needed to meet the crisis when an emergency situation exists. The total of all purchases or rentals in emergency situations shall not exceed the total unencumbered amounts of all appropriations for the current budget year. Requests and approval for supplemental or emergency appropriation and fund transfers shall be in accordance with the approved Budget Ordinance.

VII. ACCOUNTING

- A. The Town of Wilkesboro uses an automated system based at the Town Hall for the accounting and disbursement of budgeted funds that includes approval of each account and provisions for monthly status reports showing:
1. Initial appropriations for each account;
 2. Balances at the commencement of the monthly period;
 3. Expenditures and encumbrances made during the period; and
 4. Unencumbered balance.

NOTE: The Chief of Police maintains access to the automated system.

- B. The Wilkesboro Police Department does not maintain petty cash for disbursement. The Finance Department will disburse petty cash, ensuring that receipt and voucher record such disbursement. Petty cash request shall not

Directive	Fiscal Management	200-4	6 of 7
Effective Date	January 1, 2010		

exceed \$50.00 and persons requesting petty cash shall present a valid receipt or invoice and sign a voucher for funds received. Request in excess of \$50.00 requires completion of a check request form with receipt attached. The Chief of Police or designee must approve check request forms.

- C. Persons or positions authorized by the Chief of Police to receive or disburse cash shall complete the appropriate forms documenting all transfer of funds.
- D. Funds received from any source will be forwarded directly to the Finance Department to be deposited into the appropriate account and managed/accounted for by the Finance Department. Funds received by award from the court, drug forfeiture or seizures will be transferred to the Finance Department for deposit and credit to the proper accounts. Request for disbursement of funds shall be through a check request or purchase order.
- E. Both automated and document records are maintained for cash funds maintained by the Wilkesboro Police Department. The Deputy Chief of Police shall maintain Document ledgers for all cash funds that may be distributed through the Wilkesboro Police Department. The ledgers shall identify initial balances, cash received, cash disbursed and the balance on hand. There shall be a quarterly accounting of agency cash activities.
- F. As required by N.C. G.S. Chapter 159-34, the Town Council will order an annual independent audit of the accounts of each town department.

VIII. PROPERTY

- A. In accordance with the Town of Wilkesboro's Fixed Asset policy all fixed assets are recorded tagged and tracked by the Finance Department. With the cooperation of the Police Department, the Finance Department will conduct regular inventories of all fixed assets to determine their status.
- B. The issuance of equipment shall be the responsibility of the Deputy Chief of Police. The following procedures shall be followed to inventory and assign equipment:
 1. Equipment shall be listed in a computer database.
 2. Equipment shall be assigned to an individual officer.
 3. Inspections shall document the condition of assigned equipment.

Directive	Fiscal Management	200-4	7 of 7
Effective Date	January 1, 2010		

4. Lost or damaged equipment shall be reported to the immediate supervisor and a report submitted to the Deputy Chief of Police through the chain-of-command
 5. Damaged equipment will be evaluated as to useful life and replacement equipment issued.
 6. Upon separation from service all equipment will be inventoried and returned to unassigned status to be reassigned.
- C. Accountability for departmental equipment is a responsibility delegated to organizational units and/or individuals dependent upon the type of equipment.
- D. Property that is generally stored with the Police Department and not specifically issued or assigned to an individual will be maintained in a state of operational readiness by selected personnel who are delegated such responsibility. Division commanders will establish property management responsibilities for property items assigned to their division. The following list, while not all-inclusive, indicates items for which delegated responsibilities are required:
1. Radar equipment
 2. Chemical munitions equipment
 3. Radios
 4. Weapons and related munitions
 5. Computers
 6. Video equipment

IX. REFERENCES

N.C.G.S. 159-9
N.C.G.S. 159-8
N.C.G.S. 159-10
N.C.G.S. 143 Article 8
N.C.G.S. 159-34
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