

MITCHELL POLICE DIVISION

CHAPTER 11

FISCAL MANAGEMENT AND AGENCY - OWNED PROPERTY

PURPOSE: Directives contained in this Chapter are designed to provide guidance relative to accounting, budgeting and fiscal control procedures. As the Police Division is a component of a larger governmental organization, accounting practices and procedures shall be consistent with those of the municipal authority.

11.1 CEO'S FISCAL AUTHORITY AND RESPONSIBILITY

- A. The policy of the Mitchell Police Division is that the Chief of Public Safety is designated as having the authority and responsibility for the fiscal management of the Division. This authority and responsibility is granted by the City of Mitchell.

11.2 TRAVEL REQUEST

- A. The policy of the Mitchell Police Division is that any travel request submitted to the Chief of Public Safety must be accompanied by an explanation of the purpose of the trip, expenses, who will be attending and an endorsement from the Supervisor or Training Administrator. Expenses listed should include gas or mileage (if taking personal vehicle), food, lodging, and registration fees.

11.3 EMPLOYEE TIME ACCOUNTING POLICY

- A. The policy of the Mitchell Police Division is that the number of hours worked by each employee, both regular and overtime, be accurately recorded on the time sheet for the current pay period.
- B. Time sheets must be completed bi-weekly for full compensation and submitted to the secretary as required.
- C. The employee must sign the time sheet before submittal to the secretary. The employee is responsible for the accurate completion and timely submission of the time sheet to the secretary.
- D. The Chief or his designee is responsible for the accurate completion and timely submission of the time sheet to the City payroll clerk.

11.4 BUDGET PREPARATION PARTICIPATION

- A. The policy of the Mitchell Police Division is that the Chief of Public Safety prepares, submits for approval, and administers the Division budget with input and assistance from Division Commanders and Supervisors. The Chief likewise prepares and administers the E-911 budget with the assistance of the Communications Director, and the Traffic Budget with assistance from the Traffic Specialist.
- B. Budgetary recommendation may be submitted anytime, and by any member of the Division, either directly or through chain of command.

11.5 FISCAL MANAGEMENT RESPONSIBILITIES

- A. The policy of the Mitchell Police Division is that all personnel be encouraged to participate in the budget process.
- B. Fiscal management functions of specialized budgetary items (i.e. vehicles and radios) may be delegated to commanders.

11.6 REQUISITIONING AND PURCHASING PROCEDURES

- A. The policy of the Mitchell Police Division is to allow the requisitioning and purchasing of equipment which is in the best interest of the City and the Division.
- B. All requisitioning and purchasing of equipment for the Division must first be approved for bids or purchase by the Chief of Public Safety or his designee.
 - 1. Purchase request from any employee must be reviewed by his immediate supervisor then forwarded up the Chain of Command.
 - 2. The request for purchase of equipment must then be approved by the Chief of Public Safety or his designee.
 - 3. Purchases requiring detailed bid specifications and advertisement must be submitted for prior approval to the Chief of Public Safety.
- C. If the purchase request is approved by the Chief of Public Safety, the following procedure must be followed:
 - 1. All purchases \$15,000.00 or more must be submitted and advertised for public bid under SDCL 5-18-3. All bids must be submitted to the Chief of

Public Safety for his approval.

SDCL 5-18-3. Publication of advertisement for bids. If the governing body of any public corporation intends to enter into a contract for the construction of a new building or the remodeling or addition to an existing building which involves the expenditure of fifty thousand dollars or more, a contract for any other public improvement which involves the expenditure of twenty-five thousand dollars or more, or a contract for the purchase of materials, supplies, or equipment which involves the expenditure of fifteen thousand dollars or more, the governing body of the public corporation shall advertise for bids for the project. The advertisement shall appear as a legal notice in the appointed legal newspaper. The advertisement shall be printed at least twice, with the first publication at least ten days before opening of bids. The first publication shall be in the official newspaper or newspapers of the contracting corporation, and the second publication may be in any legal newspaper of the state chosen by the contracting corporation. If the contracting corporation has no official newspaper, the first publication shall be made in a legal newspaper with general circulation in the district, to be selected by the contracting corporation. The advertisement shall state the time and place where the bids will be opened and passed upon by the board. In all notices, the board shall reserve the right to reject any or all bids. If a public corporation lists a bid on the centralized bid exchange pursuant to § 5-18-1.1, the public corporation need not make the second publication required by this section.

- D. Property, which is to be destroyed or placed on the auction list, must first be declared surplus by the City Council. A request for declaration for surplus must be submitted to finance and declared surplus by resolution.
- E. The selection of vendors and bidders for equipment to be purchased shall be determined by the following criteria:
 - 1. History of product and vendor reliability
 - 2. Known market performance
 - 3. After the sale service
 - 4. Proven quality construction
 - 5. Market research
 - 6. Compatibility of equipment to existing inventories
- F. Nothing in this standard prevents the Division from purchasing equipment or supplies from a pre-existing contract with State or City agencies. The purchase of items on pre-existing contract must first be approved by the Chief

of Public Safety. All purchase requests must be ratified by the City Counsel if the purchase exceeds \$15,000.00.

11.7 EMERGENCY PURCHASING PROCEDURES

- A. All purchases of materials, services or supplies, necessitated by an emergency nature, may be purchased by any Division employee, with the approval of his immediate supervisor. The emergency items or rentals to be purchased must be directly related to the needs of the emergency at hand and must be obtained at the lowest satisfactory price and terms available. This type of emergency purchase ultimately requires ratification by the City Council if the amount exceeds \$15,000.00.
- B. The supervisor giving approval to purchase the emergency equipment or services must report details of emergency and the reason for the expenditure.

11.8 SUPPLEMENTAL AND EMERGENCY FUND REQUESTS

The policy of the Mitchell Police Division is to request emergency or supplemental appropriations and/or fund transfers in the case of an emergency or other un-anticipated expenditure.

11.9 RECORDS OF FUNDS HANDLING

- A. Policy

In-house policies will be established by the Chief of Public Safety.
- B. Responsibility

The Chief of Public Safety or designee is responsible for security of all monies collected for photocopies.
- C. Receipt Procedures

Upon the receipt of monies the employee will issue a receipt to the payee and place the money in the appropriate money bag.
- D. Transfer to City Finance

The Chief of Public Safety or designee will transport and relinquish all money with receipts to the City Finance Division. Finance will provide a receipt for all

monies received and verify the amount with the original receipt tally. This notation will include amount received, date received, receipt number and initials of employee receiving.

E. Audit

The Chief of Public Safety and or designee will monitor money collections. It is the responsibility of the Communications Director or his designee to verify the contents at any time. Any discrepancies will be turned over to the Chief for investigation.

11.10 INVENTORY CONTROL

- A. The policy of the Mitchell Police Division is that control of agency property, equipment and other assets be the responsibility of an Inventory Officer, as assigned by the Chief. The Inventory Officer will maintain a computerized list of all property and assets, which are updated on an as needed basis.
- B. The Inventory Officer is responsible directly to the Chief of Public Safety on matters pertaining to equipment and other Divisional property.

11.11 CENTRALIZED PROPERTY PROCUREMENT

- A. All purchases of new equipment or property shall be accomplished as required by current city policy, and shall be centralized through the office of the Chief of Public Safety.
- B. All Division purchases will be accompanied by a receipt with the purchasers' signature
- C. A Secretary shall be responsible for the processing of field purchase orders and the accompanying final payment.
- D. Once an authorized purchase has been made and the property received, the receiver shall notify the Inventory Officer for entry into the inventory.
- E. The Inventory Officer shall enter items into the Division computer inventory unless he determines that the item does not meet the criteria for entry.

11.12 INTERNAL MONITORING OF NON-CASH ACTIVITIES

- A. The policy of the Mitchell Police Division is to maintain complete accountability of Division property and equipment.

- B. The Inventory Officer is responsible for insuring that each item of Division owned, reportable property is properly marked with a city inventory control sticker where applicable.
- C. The Inventory Officer will record additions and removal of all reportable Division property as they occur will maintain and consistently update one inventory.

11.13 OPERATIONAL READINESS OF AGENCY OWNED PROPERTY

- A. All items of Division property, excluding surplus property, kept in storage will be maintained in a state of operational readiness.
- B. Individual Division Commanders shall be assigned specific responsibilities to ensure the operational readiness of equipment assigned to their command.

11.14 PROPERTY MANAGEMENT RESPONSIBILITY

- A. The Inventory Officer(s) has general responsibility for the Division's property management function, to include the care and control of Division owned property.
- B. The Inventory Officer is designated as the Property Manager for the Police Division. Duties of the Inventory Officer include:
 - 1. Procurement and/or requisitioning of agency-owned property.
 - 2. Distribution and issuance of agency-owned property to authorized users.
 - 3. Maintain the computerized inventory of agency-owned property.
 - 4. Provide for the reassignment of property from one area of responsibility to another.
 - 5. Assume general responsibility for the coordination and operational readiness of Division property.
- C. The Inventory Officer is under the direct supervision of the Major.
- D. The Inventory Officer will notify the appropriate staff officers and provide them with the necessary materials for conducting periodic line inspections of their

areas of responsibility.

- E. The Inventory Officer will make appropriate deletions, additions, and reassignments of agency-owned property on the official Division inventory.
- F. Property assigned within each division shall be specifically designated as being the responsibility of a particular Shift or Division.