



# GOODYEAR POLICE DEPARTMENT

Policy and Procedure Manual

## POLICY 1.18 FISCAL MANAGEMENT BUDGET AND ACCOUNTING

Effective:  
09/26/2021

Replaces:  
02/09/2015

Approved:

### 1. PURPOSE AND SCOPE

1. The City's Finance Department governs the annual budgeting process and provides direction regarding each annual Department Budget submission. This guidance includes the establishment of an annual budget calendar, budgetary allowances, and forms and guidelines for requesting additional one time and ongoing funds.
2. The Chief of Police is responsible for the management of the department fiscal activities and budget management, including annual direction and internal deadlines. As assigned by the Chief of Police, the Administrative Services Manager manages the preparation of the annual budget and monitors the Department's fiscal activities.

### 2. MANAGEMENT

1. Management of the budget and budget process include:

#### A. STAFF RESPONSIBILITIES

1. Staff responsibilities for the budget process and budget management includes:

1. The Administrative Services Manager

- a. Is the budget liaison for the Department
- b. Is charged with ensuring the final budget is in the form directed by the Finance Department
- c. Ensures the final budget is approved by the Chief of Police prior to submission to the Finance Department.
- d. Prepares common cost submissions (base budget) for each division, based on historical expenditures, for continuity in budget submissions.

2. Command Staff

- a. Recommend annual budgetary needs of their units and divisions, according to the timeline set forth by the Chief of Police.
- b. Provide a recommendation regarding personnel requests for the budget process.
- c. Monitor division budgets and approve the expenditure of budgeted funds.

#### B. BUDGET TRANSFERS

1. The Chief of Police may authorize the transfer of budget funds between line items within the Police Department.

### 3. ACCOUNTING

1. The City of Goodyear Finance Department has ultimate responsibility for the accounting of funds and allocation of monies.

#### A. FISCAL ACTIVITIES/FINANCE

1. The Finance Department maintains fiscal activities with computer access available to employees who wish to monitor or review line item expenditures. Employees can obtain the following information:

1. Original budget allocation to the division line item.
2. Ending monthly balance.
3. Monthly and year-to-date financial activity.

**B. FISCAL ACTIVITIES/POLICE**

1. The Administrative Services Manager maintains budget reports in a common computer drive for those Command Staff members who wish to review fiscal activity. The Administrative Services Manager, under direction of the Chief of Police, meets with Finance staff quarterly to review budget expenditures.

**C. EXTERNAL AUDITING**

1. The City Finance/Accounting Division continuously monitors the department's fiscal activity through monthly general ledger reports. City Council directs the Finance/Accounting Division to contract with an independent accounting firm to audit the city government at the end of the fiscal year. They will post-audit the books and documents kept by the City and any separate or subordinate accounts kept by another office, department, or agency of the city government.

**D. CASH RECEIPTING**

1. Employees will strictly account for all cash received into the Goodyear Police Department using receipts or logs for all transactions, depositing money received into the department with Accounting at the earliest opportunity (daily where appropriate).