

Waltham Police Department

CHAPTER 17

FISCAL MANAGEMENT

General Order Number: GO-03 10/26/2002, GO-02 09/25/24

Effective Date: 09/2008, 12/2015, 02/2020, 04/2024, 09/2024

Accreditation Standard #'s: 17.2.1, 17.3.1, 17.4.2, 17.4.3, 17.5.1

POLICY:

It is the policy of the Waltham Police Department to maintain a system of fiscal management that is compatible with the accounting and purchasing procedures of the governing agencies within the city of Waltham, and laws of the Commonwealth of Massachusetts.

These formal fiscal control procedures will enable the department to establish accountability, to ensure that disbursements are for designated and approved recipients, and more importantly, to alert department management to possible problems requiring remedial action. This system shall clearly outline proper budgeting, accounting, purchasing and fiscal control procedures within this department.

Although the Chief of Police is designated by ordinance and regulations as having the authority and responsibility for the fiscal management of the department, they may designate one or more persons within the department to perform those duties under their direction.

All phases of the fiscal management of this department shall be in compliance with the procedures outlined in this manual.

PROCEDURES: [17.2.1]

1. BUDGET PREPARATION: [17.2.1, 17.3.1-1]

- a.** The Chief of Police or their designee shall:
 - 1.** Coordinate the preparation of the department's budget.
 - 2.** Prepare and submit written recommendations based on an operational and activity analysis, including capital purchases and personnel needs of the department. [17.3.1-2A-C]
 - 3.** Ensure that all Division Commanders participate in this preparation.

- b. Division Commanders shall:
 - 1. Annually review and have prepared written recommendations based on operational and activity analysis. All recommendations shall be documented by providing adequate justifications for major continuing expenditures or changes in continuing expenditures of budget items. [17.3.1-3]
 - 2. Seek input from members of their division regarding the overall budget requests and recommendations.
 - c. The completed and recommended budget shall be submitted to the Chief of Police no later than the date specified by the Chief of Police.
 - d. The Chief of Police may add to, delete from, or accept the recommended budget proposals prior to submission to the Mayor.
2. **ACCOUNTING:** The person or unit designated by the Chief of Police to perform the fiscal management function of the department shall be designated as the Business Manager. This person shall: [17.2.1]
- a. Maintain a system that provides quarterly reports showing, at a minimum, the following: [17.4.2-4E]
 - 1. Initial appropriations for each account or program.
 - 2. Balance at the commencement of the monthly period.
 - 3. Expenditures and encumbrances made during the period.
 - 4. Unencumbered balances.
 - b. Ensure that sufficient appropriations have been received through the budget process to legally fill the personnel positions within the department.
 - c. Report any discrepancies in proper procedure to the Chief of Police immediately.
3. **HANDLING OF CASH:** There shall be no appropriation or allotment of cash to any Departmental Division, unit or person within the police department, with the exception of the Drug Unit in accordance with the law and established department policy as outlined in Chapter 43 [17.4.2-1]. The Suburban Middlesex County Drug Task Force is a Drug Unit outside of the Investigation Division. This multi-jurisdictional task force operates under its own policies and procedures with regard to drug cases [17.4.2]. All payments for debts shall be through the office of the City

Auditor. There is no cash received for any Departmental services with the exception of fingerprints, solicitation permits and details. [17.4.2-7]

The Business Manager shall once each month prepare a financial statement of all monies collected and submit such statement, along with the monies, to the office of the City Treasurer. [17.4.2-8I] A receipt shall be obtained from the Treasurer, which along with a copy of the financial statement shall be kept on file by the Business Manager.

4. **PURCHASING PROCEDURES:** Any person or persons wishing to purchase or rent equipment for use by this department shall do so through the Commanding Officer of their division. Procedures shall be as follows:
- a. Determine the specific description of the item needed, including brand name, model number, etc.
 - b. Determine cost in the following manner (unless exempted by the purchasing agent).
 - 1. Availability through previous state or city bidding procedures.
 - 2. All items or services in excess of \$50,000 require formal publicly advertised competition.
 - 3. All items or services between \$10,000 and \$50,000 must be accompanied by 3 written quotes.
 - 4. All items or services between \$1,000 and \$9,999.99, check for best price.
 - c. Complete Form 17 - 1, the Waltham Police Department Budget Approval Request Form, and submit it to the Division Commander for review and approval.
 - d. Upon approval, the Division Commander shall submit the request to the Business Manager for processing.
 - e. The Business Manager or their designee shall then review the budget and ensure that sufficient and proper appropriation was made for the purchase of the item and shall initial the form.
 - f. Form 17-1 shall then be submitted to the Chief of Police for review. Upon approval, the Chief of Police shall initial the form.

- g. The Business Manager or their designee shall then prepare the proper requisition or Emergency Purchase Order (EPO), or check requests and submit it to the Chief of Police for their approval.
- h. The signed requisition or Emergency Purchase Order shall then be forwarded to the City Purchasing Department for processing. The Business Manager shall retain a copy of the form.
- i. Rental of equipment is obtained in the same manner as above.
- j. The criteria and selection of vendor(s) and bidder(s) is the responsibility of the City Purchasing Agent in accordance with state statute. The selection or rejection of any or all bids is also the decision of the Purchasing Agent. While the department may state certain preference, the decision of the Purchasing Agent is final and binding.

5. **TRANSFERS AND ADDITIONAL APPROPRIATION REQUESTS:** All requests for transfer of funds (Form A7) from one department account to another department account shall be in accordance with Mass. Gen. Law, Chap. 44, Sec. 33B. All requests for additional appropriations shall be made in accordance with Mass. Gen. Law, Chap. 44, Sec. 32.

6. **AUDITING AND MONITORING:** [17.4.3] The Business Manager shall be responsible for the continuous monitoring of the department's cash and non-cash fiscal activities.

The Business Manager shall:

- 1. Give immediate attention to any deviation from department policy or pertinent law, if upon discovering any activities contrary to the law or department policy; submit a written report to the Chief of Police.
- 2. Be responsible for ensuring that an annual Audit is done by the City Auditor's Office and keep record of that audit.
- 3. Report all pertinent information to the Chief of Police in a timely manner.

7. **INVENTORY:** [17.5.1] The Commander of the Administration Division shall be responsible for causing an inventory to be taken, at least once each year, of all department property, equipment and other assets, including any items purchased utilizing equitable sharing funds. The inventory shall be maintained by the Business Manager or their designee, assigned to the Chief of Police, who shall distribute to each Division Commander, an excel computer printout of the previous inventory.

Each Division Commander will then ensure that a proper inventory is conducted of all property, equipment and other assets within their division.

Upon completion of the annual inventory by all of the divisions, all spreadsheets shall be turned into the Planning and Research Officer. The Planning and Research Officer, or their designee shall be responsible for checking the entire inventory for excesses and shortages. Any excesses or shortages shall be reported forthwith to the Chief of Police and the involved Division Commander.

Finalized spreadsheets shall be turned over to the Chief of Police who in turn will turn over to the City of Waltham Auditor's office.

When new departmental property is acquired, the Division Commander acquiring said property shall notify the Planning and Research Officer, who shall enter the new property into the departmental inventory, and shall issue a numbered inventory property sticker to be affixed to the property.

INVENTORY PURCHASED WITH EQUITABLE SHARING FUNDS

The Police Department shall maintain an inventory log of property and equipment with a useful life of one year or more and a unit acquisition cost that is equal to or exceeds \$5,000.00.

Any items purchased utilizing equitable sharing funds are to have a detailed description to include the following:

1. Description of the property or equipment.
2. Serial number or other identification number.
3. Source of funding.
4. Who holds the title (if applicable).
5. Acquisition date.
6. Cost of the property or equipment.
7. Percentage of federal participation.
8. Location.
9. Use.

10. Condition.

11. Disposition data including the date of disposal and sale price of the property or equipment.

The Police Department shall conduct a physical inventory of assets purchased with equitable sharing funds at least every two years; and the results of the physical inventory are to be reconciled to the asset records.

This inventory shall be conducted by designated staff in the Administration Division in the month of March. The inventory will be reviewed by the Chief's Office Business Manager or their designee. Once finalized, no later than March 30, the Chief of Police or designee will sign off on the approval for the inventory audit report. These records will be stored in the Business Manager's Office.

In addition to documenting this number and identifying information on a dedicated spreadsheet, a photograph of the item and its identifying number (when applicable) shall be taken.

When an item bought with equitable sharing funds is no longer of any value that item will be surplus. The Surplus Form will be completed and turned into the Business Manager to be attached to the original paperwork of purchase.

8. **PREPARATION OF AN ANNUAL BUDGET:** This is an ongoing process. Each member of the command staff involved must be constantly aware of the past, present and future needs of the department. The following procedures, while not all encompassing, are meant to serve as a guideline to Division and Unit Commanders in their preparation of budget requests. The procedure for preparing and submitting budget requests shall be as follows:

- a. Each Division Commander will be provided with a copy of the current operating budget for the department. [17.3.1-2A-C]
- b. Each page of the budget indicates the manpower appropriated and related division costs for the past two fiscal years, and a section for requests for the next fiscal year. Division Commanders are not to mark any of their budget requests on the budget. [17.3.1-2C]