

# JACKSONVILLE POLICE DEPARTMENT

Policy: 5-2

Effective: 01-01-14

Revised: 01-18-21

## FISCAL MANAGEMENT AND DEPARTMENT PROPERTY

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**PURPOSE:** To provide for the authority and responsibility of fiscal management within the Department.

**POLICY:** The policy of the Department shall be to conduct all fiscal matters within the requirements of established State law and City policies.

### **DEFINITIONS:**

- I. **APPROPRIATION:** Money that the Department is authorized to spend for a specific purpose, such as personnel services, operating expenses, supplies, etc.
- II. **REQUISITION:** A request for a specific vendor to make a purchase.
- III. **PURCHASE ORDER:** Commitments in the form of an order, contract, salary, or similar item that will become payable when goods are delivered or services are rendered.

### **PROCEDURES:**

- I. **FISCAL MANAGEMENT (1.02)**
  - A. The Chief of Police has the authority and responsibility for the fiscal management of the Jacksonville Police Department. A.C.A. §14-52-201 et.seq. sets forth powers and duties of police chiefs which are specified in the job description of the Chief of Police for the City of Jacksonville Police Department.
  - B. All Departmental fiscal and property management functions are delegated by the Mayor to the Chief of Police in order to facilitate the administration and operation of the Department.
- II. **BUDGET (1.02)**
  - A. The Chief's Administrative Assistant, under the review of the Chief of Police, shall:
    1. Monitor records of appropriations and expenditures for all organizational components;
    2. Monitor budgetary expenditure accounts and makes recommendations to the Chief concerning budget matters as needed;
    3. Control the issuance of purchase orders; and
    4. Compile the Department budget.
  - B. Internal Budget Process
    1. At a time specified by the Chief of Police, departmental personnel will forward their budget requests to the appropriate Division Commanders who will compile requests for their respective areas of responsibility, and submit their requests to the Chief of Police. Budget recommendations will be based upon desired goals and objectives for the subsequent fiscal year.
    2. The Chief of Police will collaborate with each Division Commander regarding their section's budget requests to make final adjustments and/or recommendations. The Chief of Police will then oversee the compilation of the budget, conduct additional reviews (as necessary) with Division Commanders, and then submit the final budget to the Mayor.
    3. Upon final approval of the budget by City Council, the Chief's Administrative Assistant will notify the Division Commanders as to the contents of the approved budget.

- C. Monthly Budget Status Reports
  - 1. The Chief's Administrative Assistant shall monitor all activities within Department accounts and the status of any expenditure at any time.
  - 2. Monthly budget status reports are available through the financial software used by the City of Jacksonville. These reports contain:
    - a. Initial appropriation for each account;
    - b. Balances at the commencement of the monthly period;
    - c. Expenditures and encumbrances made during the period; and
    - d. Unencumbered balance.

### III. PURCHASING

- A. Procedure for Requests of Supplies/Equipment:
  - 1. A Requisition request will be forwarded to the Chief's Administrative Assistant through the Division Commander. The information is to include; a description of the needed item and the cost of that item, sales tax included, and the line item number.
  - 2. The Chief's Administrative Assistant will enter the request into the software and then it will be approved by the Chief of Police or a Division Commander.
  - 3. The request is then sent to the Finance Department where a purchase order is assigned.
  - 4. All bids will be subject to Finance Department guidelines.
- B. Bidding procedures are in accordance with A.C.A. §14-58-301 et. seq. and the City of Jacksonville Purchasing Policies and Procedures.
- C. Selection of vendors and bidders are in accordance with A.C.A. §14-58-301 et. seq. and the City of Jacksonville's Purchasing Policies and Procedures.
- D. Purchases:
  - 1. After an approval has been granted, the request shall go to the person who is authorized to make the purchase.
  - 2. After the purchase has been made, the person who made the purchase shall submit the original request and the original receipt to the Office of the Chief of Police for payment.
- E. Emergency Procedures or Rental Agreements:
  - 1. An emergency purchase shall be defined as follows:
    - a. Any reasonable purchase that is necessary to insure the safe operation of the Police Department that without such purchase, the safety of an employee and/or member of the public would be at risk.
    - b. Any purchase necessary to further the goals and objectives of the Jacksonville Police Department, that when going through normal purchasing channels would hinder such activity unnecessarily.
  - 2. Emergency purchase procedures shall follow as closely as possible the normal purchasing procedures. However, when necessary, verbal supervisory approval will be sufficient until the appropriate documents are submitted.
- F. The Chief of Police is responsible for requesting supplemental or emergency appropriations and fund transfers.
- G. Procedures for Submitting, Requesting, and/or Reimbursement for Authorized Travel Expenses: All travel expense reimbursements will follow the City Of Jacksonville Personnel Policy Manual.

### IV. ACCOUNTABILITY OF CASH RECEIVED AND DISBURSED (1.03)

The City of Jacksonville operates its cash management system with the assistance of a computerized accounting system. The city's Finance Department, along with the city Clerk's Office, oversees all revenues and expenditures for each Department in the city. The Jacksonville Police Department maintains internal accounting of its collection of funds.