

FISCAL MANAGEMENT AND AGENCY PROPERTY	Chapter No. 17
Effective Date: 04/01/2018	Reference: Chapter 84 – Property & Evidence Control PMC 2.46 – Sale of City Property PMC 3.84 – Budget Transfers
Revised Date: 06/26/2019	AO 31 – Purchasing Procedure Manual AO 430 – Fixed Asset Policy AO 480 – Use of P-Card

17.1.1 FISCAL MANAGEMENT AUTHORITY AND RESPONSIBILITY

The Chief of Police is responsible for the overall fiscal management of the police department funds. This includes overall supervision and approval of budget recommendations and purchase requests.

The Deputy Chief manages the police fiscal management unit. The Deputy Chief is responsible for management of the department budget, maintaining accurate accounting of all funds allocated to the police department, supervising purchasing, keeping the Chief of Police apprised of the status of the various accounts and liaison with the City Finance Department.

Division captains are responsible for management and approval of internal expenditures for their respective division.

The City of Pasco follows the fiscal guidelines of the following:

- A. [RCW 35A.33 – Budgets in Code Cities](#)
- B. [RCW 69.50.505 – Seizure and Forfeiture](#)
- C. [RCW 9.41.098 – Forfeiture of Firearms-Disposition-Confiscation](#)
- D. [RCW 63.32 – Unclaimed Property in Hands of City Police](#)
- E. [RCW 39.33 – Intergovernmental Disposition of Property](#)
- F. PMC 2.46 – Sale of City Property
- G. Administrative Order 31 – Purchasing Procedure Manual
- H. [Budgeting, Accounting, Reporting Systems \(BARS\) for the State of Washington - Budget and Accounting Guidelines](#)

17.1.2 BUDGET PROCESS AND RESPONSIBILITIES

The City of Pasco's fiscal year follows the calendar year. The City Manager provides budget direction to department directors. The Finance Director provides department directors instructions for submitting the following year's budget requests by a determined date and in a specified format.

Each captain is responsible for participating in the development of the department's budget. Captains submit justification for the continuation of existing programs and for requested new programs and/or modifications relevant to their divisions.

The Deputy Chief is responsible for coordinating these requests into a department wide budget for the Chief of Police's review and approval. The Chief forwards the budget to the Finance Department for inclusion in the citywide budget process.

17.3.1 REQUISITION AND PURCHASING PROCEDURES

Administrative Order 31 – Purchasing Procedure Manual

Administrative Order 480 – Use of P-Card govern the following

- A. Positions authorized to make purchases
- B. Items requiring standardized purchases
- C. Criteria for the selection of vendors and bidders

Emergency Purchases

In the case of a police emergency where minimal supplies or equipment must be purchased or rented, the involved division captain or designee may authorize the purchase. The officer involved in the emergency makes every attempt to follow established purchasing procedures. If normal procedures cannot be followed, the officer may authorize the purchase and is responsible to see that the proper procedures are followed the next appropriate business day.

Emergency Appropriation and Operating Funds

The City of Pasco allows the Department to over-expend within a line item account as long as the total department appropriation is not over-expended. The Chief of Police must approve over-expending a line item for unanticipated circumstances before making the over-expenditure. The Chief of Police has designated the Deputy Chief and Captains to approve of over-expenditures.

In the event of a need to request a supplemental appropriation, the request will be made by the Chief of Police to the Finance Department and presented to the City Council for approval. These requests are made by the City Manager.

The City Manager is authorized to make transfer of funds between items within any fund per PMC 3.84 – Budget Transfers.

17.4.1 AGENCY ACCOUNTING SYSTEM

City departments prepare and monitor their budget utilizing the state BARS (Budgeting, Accounting, and Reporting Systems) system which specifies the need to separate expenditures by division and type of expenditures. The account numbering system established by the City Finance Department allows for identifying fund, program, organization and type of expense.

The City utilizes an automated financial system and makes expenditure entries into the system when actual payment is made from a line item.

- A. Initial appropriation for each account is established once the budget has been approved through council. All expenditures are coded with appropriate line account numbers.
- B. Account balances and expenditures are monitored with the Budget Performance Report and reviewed by the Chief of Police, Deputy Chief and Captains at monthly meetings. Budget Performance Reports include:
 - Initial appropriation for each account.
 - Balances at the commencement of the monthly period by line item.
 - Total expenditures paid during the period by line item.
 - Year to date total expenditures paid by line item.
 - Budget changes to date.
- C. Division captains are responsible for their accounts or funds within their division. When line items have been completely expended, and additional supplies are needed, excess funds can be allocated from another line item within their respective division.
- D. Special Projects, Grants and Funds may be established for a particular type of program or expenditure. The appropriation of funds and line item budget is established in the normal City budget process whenever possible.
- E. Funds related to illegal drug/narcotics investigations have revenues to cover costs from general fund sources and seized assets sources. Budgeted basic line items must be strictly related to narcotics investigations ([RCW 69.50](#)) and will be handled as in general accounting above with confidentiality applied as needed.

17.4.2 CASH FUND / ACCOUNTS MAINTENANCE

The Pasco Police Department limits actual cash collection, safeguarding, and disbursements to detectives, records, evidence and police administration. Administrative Order 31 – Purchasing Procedure Manual regulates Petty Cash Accounts. The custodian of the funds must maintain;

- A. A balance sheet, ledger, or other system that identifies initial balances, credits, debits, and the balance on hand.
- B. Receipts or documentation for cash received.
- C. Only the Chief of Police or designee may authorize any cash disbursement in excess of \$500 dollars.

- D. Records, documentation, or invoice requirements for cash expenditures.
- E. Person or positions authorized to disburse or accept cash.
- F. Each custodian is responsible for ensuring a quarterly report is prepared regarding the fund's activity. The reports shall be forwarded to the Chief of Police via the chain of command

Audits of specified police department funds are periodically done internally by the Support Services Captain in conjunction with the City Finance Department and/or independently by the Washington State Auditor's Office.

The following operations require appropriate handling and collection of cash:

- A. Records: to include concealed pistol license money, fingerprint money, firearms dealer licenses money and report copies money. Custodian= Records Specialist
- B. Investigative Funds to include narcotics buy fund, gambling investigation funds. Custodian=ISD Captain or SIU Sergeant
- C. Confidential Investigative Funds for special confidential investigative cash account funds is allowed for the following areas:
 - Gambling buy account
 - Controlled substance buy account
 - Flash money account - narcotics related
 - Investigative buy account – not related to narcotics or gambling

Use of these funds is for necessary confidential expenditures in undercover criminal investigations that involve unlawful gambling, illegal drug related activities and non-narcotics or gambling criminal activity. Custodian = ISD Captain or SCU Sergeant

- D. Seized Money Handled by Evidence Technician

The Evidence Technician will deposit money that is confiscated by seizure according to [RCW 69.50.505](#) into the appropriate following accounts:

- Narcotics cash account for pending hearing seizures
- Narcotics forfeited seized money account
- Narcotics seized money 10% state share cash account

Money Handled by Evidence Unit Refer to standard 84.1.1.

17.4.3 INDEPENDENT AUDIT

The City of Pasco is subject to annual audits by the Washington State Auditor's office (RCW

43.09.260) The audits include the Police Department's fiscal practices and evidence handling procedures.

17.5.1 INVENTORY AND CONTROL OF AGENCY EQUIPMENT

- A. Asset inventory is governed by Administrative Order 430 – Fixed Asset Policy.
- B. Issuing Agency Property

The Support Operations Captain will designate a police staff member to be responsible for issuing and reissuing of authorized personal equipment and apparel.

Inventory of all equipment items listed below are maintained by the inventory control sheet. Other City assets not directly covered by the methods here are tracked by the captains of the Division or Unit that purchased them.

- Firearms
- Portable radios
- Cellular phones
- Radars
- Vehicles
- Ballistic vests
- Badges
- Tasers
- Any item that in the opinion of the division captains should be included on an inventory list

17.5.2 OPERATIONAL READINESS OF AGENCY PROPERTY

Division captains are responsible for maintaining agency-owned property assigned to their division in an operational readiness condition.

Supervisors are responsible for checking the condition of department property issued to them and their personnel.

Employees are responsible for maintaining and cleaning all equipment assigned to them. Employees are to contact their supervisor when their equipment is in need of repair or replacement.

Reporting Lost, Stolen, or Damaged Property

The person assigned the property reports, in writing, any lost, stolen or damaged property to the division captain and the Chief of Police, via the chain of command, by the end of their tour of

duty.

Employees discovering damaged property not assigned or issued to them will make the notification per above.

17.5.3 TAKE HOME VEHICLES

Within the functions of the Pasco Police Department, certain positions are authorized to use a department vehicle for commuting to and from work. These positions require some personnel to be able to respond to work immediately and with minimal delay. Other positions are authorized the use of the vehicle for transportation of department equipment or responding to the scene of an incident.

The maximum allowable commuting distance is established by Chief of Police. This driving distance will be calculated from the employee's residence to the city limits. The Chief of Police will authorize exceptions.

Employees commuting in a city owned vehicle must notify the Chief of Police via the chain of command when changing residences. This notification will include an updated mileage calculation.

Terms and Limitations

1. No personal use of the vehicle is allowed. Assigned vehicles use includes:
 - A. Regular scheduled duty
 - B. Callouts/Call Back
 - C. Training
 - D. Court
 - E. Department related meetings
 - F. Other directed activities
2. No unauthorized persons are permitted to ride in the vehicles.
3. Home retention must require authorization by the Chief of Police.

Additional requirements:

- A. It is the responsibility of the officer to ensure that the vehicle is properly maintained and kept clean.
- B. Only department approved equipment, fixtures or decals will be added to the vehicle.
- C. The vehicle shall be parked at the officer's residence.

- D. The vehicle shall remain locked and secured.
- E. Any accidents, vandalism or thefts from the vehicle at any time must be reported to the on duty watch commander immediately.
- F. Any time an officer is in the vehicle the radio must be on. Officers must have department identification and a department approved firearm.

Officers are not encouraged to routinely seek traffic violators or other criminals on their off-duty time, however; while traveling, officers may observe events where action should be taken. Officers taking police action will notify the radio center and obtain authorization from the watch commander.

- G. No officer shall operate the patrol vehicle in any manner that would cause unfavorable impression or bring discredit to the officer, the Pasco Police Department or the City of Pasco.

Supervisor's Duties and Responsibility

1. Supervisors will ensure that officers assigned to them will comply with the aforementioned rules and regulations.
2. Supervisors will ensure that damage done to any patrol vehicle is reported following proper procedures.
3. Supervisors will conduct inspections as necessary to ensure the cleanliness and that each vehicle is properly maintained. Supervisors will correct deficiencies.
4. Marked patrol vehicles will not be left for extended period of time while officers are away from their residence. For extended absences marked vehicles will be parked at a department approved secure location.

Servicing of Vehicles

1. The officer assigned to a police vehicle is responsible for scheduling and completion of all required service and maintenance.
2. Officers will be required to maintain both the interior and exterior cleanliness and appearance of their assigned vehicle.

Management Rights

1. The Chief of Police or his designee will have the responsibility to monitor the program and its effectiveness. The Chief maintains the right to modify the program at any time for any reason.

2. Individual officers may be removed from the program for failing to comply with the procedures of the program.