3500 BUDGET

A. Policy

The Lakewood Police Department shall accurately account for the expenditure of budgeted funds. This shall be accomplished by expending funds from the actual programs, which incur the expenses.

B. Procedure

1. The Chief of Police shall be responsible for the overall fiscal management of the department.

2. Division Commanders shall be responsible for the management of budgetary funds in each program under their immediate command.

3. Budget program managers, as designated by division Commanders, shall be responsible for the preparation of annual budget documents and for the monitoring of funds disbursal on a monthly basis.

4. The Planning and Analysis Unit manager shall be responsible for the coordination of the preparation of the department's annual program performance budget with the City budget director.

3501 BUDGET EXPENDITURES

B. Procedure

1. All expenditures of budgeted funds shall come from the actual program and account that uses the funds.

2. If sufficient funds are not available to expend from a program, program managers shall decide if funds are available from another program. A journal entry shall be completed transferring the funds between programs. This will ensure that allocated funds are not expended by both budget programs.

3. The annual budget process shall be utilized by program managers to determine the most advantageous allocation of available funds between the various department budget programs.

4. Expenses from the seizure accounts or any other designated account are approved by command staff and are exempt from the above procedure.

3502 CASH FUNDS

Cash funds within the police department must be documented and maintained according to acceptable accounting practices. Cash funds include any accounts in which personnel receive, maintain, or disburse cash.
B. Procedure

1. Cash funds in the police department are:
   a. Petty Cash administered by the Support Services Section and utilized for department expenditures under $20.00;
   b. Records Section cash receipts for records release, bonding, fingerprinting, sexual offender registration and other for fee purposes;
   c. Special Investigations Unit use of undercover funds;
   d. Victim Assistance Unit for use to assist victims with immediate necessities; and,
   e. Explorer Fund receives donations to be utilized for training, competitions, uniforms and scholarships; and,
   f. Metropolitan Auto Theft Task Force.

2. Documentation of account activity shall include a system, which identifies:
   a. Initial balance
   b. Credits
   c. Debits
   d. Balance on hand

3. Cash received shall be documented.

4. Cash disbursement may be approved only by Division Commanders or the Chief of Police. Disbursements over $10,000.00 must be approved by the Chief of Police.

5. Written documentation of expenditures must be maintained.

6. Employees authorized to disburse or accept cash shall be designated by Division Commanders or the Chief of Police.

7. A written accounting of each cash fund shall be completed at least quarterly. An additional copy shall be forwarded to the accreditation manager.