



TOWN OF MACEDON POLICE DEPARTMENT

General Order: 601	Effective Date: April 1, 2021
Subject: Fiscal Management	
Reference Standards: 5.2, 5.3, 6.1	
Rescinds:	
Page 1 of 4	Attachments: N/A

I. AUTHORITY AND RESPONSIBILITY

- A. The Chief of Police is the chief executive officer of the Department and has the responsibility for the fiscal management of the agency. To accomplish this, the Chief is assisted by the Administrative Sergeant.
 - 1. The day-to-day management of the established budget will be the responsibility of the Chief of Police, or in his/her absence, the Administrative Sergeant.
- B. The Department accounting system will be provided by the Macedon Town Board.
 - 1. The Town Board will designate personnel to provide monthly status reports showing initial appropriations for accounts and balances at the beginning of each period.
 - 2. The monthly status report will show expenditures and encumbrances made during the period and unencumbered balances at the time of the report.
- C. Fiscal activities of the department will be monitored by the Macedon Town Board.
 - 1. The Macedon Town Board will authorize all purchases that fall within their area of responsibility.
 - 2. The Macedon Town Board will approve all vouchers and all documents requiring payment from the police budget.

II. SAFEGUARDS

A. The following procedures are established to monitor and safeguard monies collected and disbursed by this department.

1. Copying fees and other incidental fees shall be collected by the Police Clerk only (fingerprint, record check etc.).

a. Any fees collected are to be documented in the receipt logbook with amount, date, reason collected, and who collected same.

b. This same information is to be placed on the cash envelope.

c. The fee is to be put in the envelope, sealed, and secured by the Police Clerk.

d. These fees will be audited by the Police Chief or his/her designee at least monthly.

e. Monies collected are to be turned over to the Town Supervisor or Town Clerk upon signed receipt.

B. Petty Cash Fund

1. Petty Cash Funds are not maintained or utilized by the Macedon Police Department.

C. Criminal Investigation Fund

1. Funding for investigations is provided by WayneNet. If additional funding is necessary, budgetary adjustments made by the Macedon Town Board would allow for funding. Said funding can be utilized for:

a) Purchase of evidence (i.e., drugs, stolen property, guns, contraband, gambling bets, etc.).

b) Purchase of information (payments to informants).

c) Purchase of services (for investigative support).

d) Hotel and restaurant expenses-related to confidential investigations.

- e) Equipment/supplies needed under exigent circumstances (i.e., batteries, tools, gasoline).
 - f) Witness expenses.
 - g) Investigative travel under exigent circumstances.
2. The funds are to be allocated from the Macedon Town Board by voucher from the Chief of Police.
 3. Upon request from the Patrol Sergeant or Administrative Sergeant, the Chief of Police may release funds for investigative purposes.
 - a) The Patrol Sergeant or Administrative Sergeant will sign for any money received and maintain a log of the transaction.
 4. The Patrol Sergeant or Administrative Sergeant will be responsible for distributing these monies for undercover operations.
 5. With every transaction, an Investigative Fund Expenditure Form will be completed and signed.
 6. All transactions to be placed in a logbook and audited once quarterly by an individual designated by the Chief of Police.
 7. The audit will be conducted at an unannounced time and the audit form will be completed and maintained by the Administrative Sergeant.
 - a) The date the audit occurred will be documented in logbook.
 8. All other expenditures must be approved by the Chief of Police
 9. Once each quarter the Administrative Sergeant will complete a report detailing the activity and expenses of the fund.
 10. This report will be forwarded to the Chief of Police.

By Order of the Chief of Police

John P Colella

John P Colella (Apr 1, 2021 10:19 EDT)

John P. Colella

Chief of Police

Dated this 1st day of April, 2021