



Ithaca Police Department

120 East Clinton Street
Ithaca, New York 14850

General Order Number: 103

Title: Fiscal Management

Issuing Authority: Chief Pete Tyler

Effective Date: 01-01-2018

Rescinds/Supersedes: All previously issued directives

Review Date: 01-01-2020

Applicable NYSLEA Standards: 5.1, 5.2, 5.

Number of Pages: 5

I. Purpose

- A. The purpose of this General Order is to define the areas of responsibility for the fiscal management of the Ithaca Police Department, and to set forth policies and procedures for the budgeting of monies for departmental operations, and the receipt and disbursement of funds encountered in the normal course of business.

II. Policy

A. Authority and Responsibility

1. The Chief of Police is the Chief Executive Officer of the Department of Police and therefore is entrusted with the authority and responsibility for the fiscal management. As such, he/she will:
 - a. Prepare and submit an annual operating budget;
 - b. Review and approve all departmental expenditures;
 - c. Seek out methods of alternative funding and attempt to secure them for special police operations;
 - d. Ensure that all funds allocated are utilized for their intended purpose.
2. The accounting system for the Ithaca Police Department will be provided by the City Chamberlain's Office. The City Chamberlain and the police department's Accounting and Finance Division will provide monthly reports showing the initial account balance and the expenditures made from that account, as well as the recent account balance.

B. Internal Monitoring

1. Fiscal activities of the Department of Police will be audited by the City Chamberlain and the police department's Accounting and Finance Division.
2. All expenditures will be first reviewed by the Chief of Police. The expenditures will then be forwarded to the Accounting and Finance Division and Chamberlain's Office for recording and filing.
3. The Chamberlain's Office will then submit the expenditures to the Mayor and the Common Council for review and approval. The Chief of Police is responsible for ensuring all expenditures are properly received and assigned for their intended use.

C. Collection, Safeguarding and Disbursement of Cash

1. The following procedures will be utilized for the collection, safeguarding, and disbursement of cash received by the Ithaca Police Department.
2. All fees received for copies of taxi permits, records, photographs, fingerprints, or any other items will be recorded as follows:
 - a. Recorded in the general receipt ledger by the Data Entry Specialist.
 - b. Copy # 1 of the receipt (original) will be given or mailed to the payee.
 - c. The cash money will be turned over to the police department Financial Management Assistant weekly and will be recorded in the City's "Police Fees" budget account.
3. All money received for bail will be:
 - a. Recorded in the bail receipt book in three copies. Copy # 1 (original / white copy) will be given to the payee.
 - b. All money will be secured with receipt copy #2 (yellow copy).
 - c. The money and receipt copy #2 (yellow) will then be placed in the bail money lock box located at the front desk.
 - d. Receipt copy # 3 (pink copy) will be retained in the bail receipt book.
 - e. Authorized IPD Accounting personnel will then:
 - a. Remove the bail from the bail money lock box located at the front desk.

- b. Remove bail receipt copy #3 (pink) from the bail receipt book, and maintain same for tracking purposes.
- c. Compare bail money and receipt copy #2(yellow) with copy #3 (pink) for verification.
- d. Transfer copy #2 (yellow) to authorized records personnel for tracking.
- e. Enter monies into accounting bail ledger, which will include:
 - 1) Case Number
 - 2) Name of Defendant
 - 3) Name of Posting Body
 - 4) Date Posted
 - 5) Amount
 - 6) Arraignment Date
 - 7) Bail Receipt number
- f. Enter monies onto City Chamberlain's Deposit Slip in duplicate.
- g. Deposit monies into IPD Bail Account at Chamberlains office.
- h. Maintain bail records.
- f. Authorized IPD Records personnel will:
 - a. Receive and maintain copy #2 (yellow) of bail receipt (Must be retained for two years).
 - b. Transfer bail receipt information to records bail ledger containing:
 - 1) Case number
 - 2) Bail receipt number
 - 3) Name posting body
 - 4) Amount paid
 - 5) Check Issued by
 - 6) Paid Date
 - 7) Check Number
- g. Dissemination of monies will be the responsibility of authorized IPD records / accounting personnel.
 - a. Defendant will be required to have their bail receipt stamped by court when they appear for arraignment, indicating defendant appeared for same.

- 1) Said stamp will be the Ithaca City Court seal along with signature/date of verifying clerk.
- b. Defendant will bring bail receipt to IPD Records division (second floor).
- c. Defendant bail receipt will be matched with corresponding yellow copy bail receipt (both copies will be subsequently housed together within records filing system) for minimum of two years.
- d. Authorized IPD Records Personnel will then issue payable check to posting body for confirmed bail amount.
 - 1) This check will be drafted from IPD Bail Account.
 - 2) Check carbon copy will be retained by records for minimum of two years.
 - 3) Check will indicate bail receipt number.
- e. IPD Records issuing personnel will then complete records ledger for applicable bail receipt.
- f. Issuing Records personnel will then create a Spillman incident with observed field "IPBC" (Ithaca Police Bail Control) Indicating:
 - 1) Bail receipt number
 - 2) Amount of check issued
 - 3) Check payee
- g. Forfeited Bail
 - 1) If after 1 year, bail has not been retrieved, it may be disseminated to the appropriate agency by accounting personnel.
- h. Payment for any other court fines will not be accepted by any member of the Police Department.
- i. Fees owed to Towing Companies for towing or storage will not be accepted by any member of the Ithaca Police Department.
- j. A petty cash fund is maintained by the Administrative Coordinator and disbursements shall only be made from this fund as approved by the Chief of Police or one of the Deputy Chiefs.
 - a. Any disbursements from the fund shall be documented on a Petty Cash Disbursement form.

- b. Any receipts or disbursements made to this fund shall be recorded in a ledger or other such accounting form as designated by the Chief of Police.
 - c. An audit shall be conducted weekly by the Administrative Coordinator and a copy of said audit shall be submitted to the Deputy Chief of Professional Standards.
 - d. The Deputy Chief of Professional Standards shall audit the fund quarterly.
- k. The Special Investigations Unit also maintains a cash fund for the purpose of conducting criminal investigations and compensating confidential reliable informants.
- a. Any disbursements from the fund shall be documented on an Investigations Division Cash Disbursement form.
 - b. Any receipts or disbursements made to this fund shall be recorded in a ledger or other such accounting form as designated by the Chief of Police.
 - c. The fund shall be audited bi-weekly by the Investigations Division Lieutenant.
 - d. The Deputy Chief of Professional Standards shall audit the fund quarterly.

D. Fee Schedule

III.	Background Checks	IV.	\$5.00 per person
V.	Visa Clearance Letters	VI.	\$5.00 per letter
VII.	Fingerprinting	VIII.	\$10.00 per person
IX.	Taxi License Application	X.	\$10.00
XI.	Taxi License Renewal	XII.	\$5.00