



HOWARD COUNTY SHERIFF'S OFFICE
GENERAL ORDER ADM-32
BUDGET / FISCAL POLICIES
EFFECTIVE SEPTEMBER 23, 2010

This General Order contains the following numbered sections:

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I. POLICY

It is the policy of the Howard County Sheriff's Office (HCSO) to efficiently and effectively manage its fiscal affairs. This General Order establishes the responsibilities and guidelines for managing the Office's budget and fiscal affairs.

II. DEFINITIONS

- A. Fixed Assets: Those items of a tangible nature which are not expendable and which can be depreciated in value over a pre-determined period. Fixed assets include land, buildings, improvements other than buildings, furniture and equipment, machinery and vehicles.
- B. F.A.I.C.S: Fixed Asset Inventory Control System. A system used to account for Howard County's fixed assets with a value of at least \$5,000.00 and a useful life of one (1) year, or more (with certain specific exceptions such as computer equipment, radios, and weapons).
- C. S.A.P: Systems Applications and Programs. A County-wide system which enables consistent processing for applications and programs based in Human Resources, Budgeting, and Purchasing.

III. FISCAL MANAGEMENT RESPONSIBILITY

- A. The following Howard County fiscal management responsibilities are applicable:
 - 1. The County Council shall authorize funds;
 - 2. The County Department of Finance shall account for funds;
 - 3. The County Auditor shall conduct audits of funds; and
 - 4. The County Office of Purchasing shall process purchases in accordance with County Purchasing procedures.

- B. The Sheriff is responsible for the overall fiscal management of the Howard County Sheriff's Office, including the approval of budget recommendations, agency accounts,¹ and purchase requests.²
- C. To efficiently manage the Office's fiscal responsibilities, the Sheriff has designated the responsibility for final budget preparation and management to the Chief Deputy.³
- D. Fiscal management functions assigned to the Chief Deputy shall include, but not be limited to:
 - 1. Annual budget development;⁴
 - 2. Expenditure monitoring and control;
 - 3. Fiscal liaison with other governmental fiscal employees;
 - 4. Prepare and process County payment documents

IV. BUDGET PROCESS⁵

- A. The Chief Deputy shall announce the timeline for submissions each year, following the receipt of the County Office of Budget's timeline.
- B. Each Division Commander will participate in the development of the Office's budget and submit appropriate justification for the continuation of existing programs or adequate guidelines for proposed changes and additions to expenditures, as appropriate. Office goals and objectives shall be considered during budget development.⁶
- C. Upon receipt of all recommendations, the Chief Deputy will compile requests for presentation to the Sheriff.
- D. Budget recommendations concerning personnel, contractual services, supplies and materials, business and education, capital outlay, and other expenses shall be submitted in writing to the Sheriff.⁷
 - 1. The recommendations will be submitted in a format prescribed by the Chief Deputy. These recommendations shall include a justification and an assessment of both present and future needs.
 - 2. Documentation should include sufficient detail to justify funding of additional or continued resources.
- E. Following approval of budget recommendations by the Sheriff, the Chief Deputy will submit the budget electronically to the CONGOS program.
- F. The County Budget Office will collaborate with the County Executive to make any modifications for presentation to the County Council. Following County Council vote, the County Budget Office will distribute approved budgets to all departments.
- G. The Chief Deputy will distribute a full copy of the approved budget to the Sheriff and to the Quartermaster. A copy will be retained by the Chief Deputy. Division Commanders will receive a copy of the budget that pertains to their respective commands.

V. DEPARTMENT ACCOUNTING SYSTEM

- A. The HCSO accounting system will be monitored by the Administrative Tech III, at the direction of the Administrative Services Section Supervisor and the Chief Deputy.

¹ CALEA 17.4.1

² CALEA 17.1.1

³ CALEA 17.1.1

⁴ CALEA 17.2.1

⁵ CALEA 17.2.1

⁶ CALEA 17.2.2

⁷ CALEA 17.2.1

- B. Utilizing the S.A.P., the Chief Deputy will provide monthly status reports on the following:
1. Initial appropriations for each account (or program);⁸
 2. Balances at the beginning of each month;⁹
 3. Expenditures and encumbrances made during the month;¹⁰
 4. The unencumbered balance of the budget at the end of each month;¹¹
 5. Transfers among inter-departmental accounts.

VI. NON-CASH FISCAL ACTIVITIES

- A. The Administrative Tech III shall be responsible for monitoring the Office's non-cash fiscal activities. These activities include:
1. Processing requests for purchases of services, supplies and materials;
 2. Coordinating the development of specifications for services, supplies and materials;
 3. Preparing payment documents for services, materials and supplies;
 4. Making business travel arrangements for employees when expenses will be incurred;
 5. Transferring funds between accounts as needed;
 6. Monitoring grant expenditures and completion of grant financial reports.
- B. The Administrative Tech III shall advise the Sheriff, via the Chief Deputy, of any unusual circumstances or fiscal concerns.
- C. The HCSO shall NOT handle cash. No exceptions.

VII. POSITION CONTROL

- A. Sworn and civilian positions within the HCSO are authorized by the County Executive and approved by the County Council. The annual County budget is subsequently enacted by the County Council to provide funding for positions authorized by the County Executive.
- B. The County Personnel Officer is responsible for ensuring that the number of personnel hired does not exceed the number of positions authorized.
- C. When new positions are created through the budget process, the Chief Deputy will be responsible for ensuring that the needs of new personnel are addressed in the budget (e.g. uniforms, vehicles, salaries, computer equipment).
- D. When new positions are created outside of the annual budget process (e.g. grant funded), the Chief Deputy shall notify the Sheriff. The Chief Deputy will work with the appropriate Division Commander, or his designee, to fund any budget considerations created by the new position.
- E. New positions will be indicated on the official Office Budget. A copy will be forwarded to the Administrative Services Section.
- F. The responsibility for maintaining accurate personnel counts rests with the Administrative Services Section.

VIII. INDEPENDENT AUDIT¹²

The County Charter requires that the County Auditor shall, not later than four (4) months after the close of each fiscal year, prepare and submit to the County Council and County Executive a complete financial audit for the preceding fiscal year of all offices, departments, institutions, Boards, commissions, corporations, courts, and other agencies of the County Government (*County Charter Art. II Sec. 212*).

⁸ CALEA 17.4.1 a
⁹ CALEA 17.4.1 b
¹⁰ CALEA 17.4.1 c
¹¹ CALEA 17.4.1 d
¹² CALEA 17.4.3

IX. REQUISITION PROCEDURES¹³

- A. Requisition forms (*HCSO 8002*) for routine items must be signed by a Division Commander, via the applicable chain of command. Such items may include routine office supplies, the receipt or return of uniforms, or replacement of exhausted/expired supplies such as OC spray, fire extinguishers, toner cartridges, etc.
- B. Requisitions for Office supplies, equipment and services that are non-routine or within the scope of items listed in the above section, will be forwarded on *HCSO 8002*, through the chain of command for approval. The signature of authorization must be provided by the Chief Deputy.
- C. All requisitions for office supplies, equipment and services shall be submitted, after approval, to the Administrative Tech III.
- D. Requisitions for uniforms and equipment for sworn personnel shall be submitted, after approval, to the Quartermaster. Refer to *Standard Operating Procedure QM-01 Quartermaster* for further information.
- E. For non-routine items, a potential vendor and estimated cost shall be submitted with the requisition, whenever possible. All non-budgeted requests must be accompanied by the proper justification, through the chain of command and include the source of funds.
- F. Selection Criteria for Vendors & Bidders¹⁴
 - 1. Vendors and bidders shall be selected based on criteria listed in the solicitation package.
 - 2. The solicitation package is provided by the Howard County Office of Purchasing.
 - 3. The Howard County Purchasing Administrator will evaluate and rank all proposals received via the solicitation package.
 - 4. If no proposal meets the selection criteria, the solicitation package will be resubmitted and the process will start over.
 - 5. A detailed explanation of the selection process for vendors and bidders is outlined in the *Howard County Purchasing Manual*.
- G. County Credit Cards
 - 1. Recipients of County credit cards shall be determined by the Sheriff based on need, not by rank. Issuance of a credit card will be coordinated by the Office of Purchasing.
 - 2. Spending limits on Office credit cards are established by County procurement policy guidelines.
 - 3. All purchases made using County credit cards are subject to supervisor approval, this General Order, other applicable written directives, as well as the policies of the Howard County Office of Purchasing.
 - 4. Personnel making purchases must ensure that sales tax is NOT charged. Personnel shall provide the Tax Exempt number when making purchases.
 - 5. All purchases for the HCSO shall be made pursuant to the regulations contained in *Howard County Code Title 4 Subtitle 1* and the *Howard County Purchasing Manual*.

¹³ CALEA 17.3.1 a

¹⁴ CALEA 17.3.1 b & c

6. Members with assigned credit cards must submit a monthly accounting/verification of charges by the third day following distribution of monthly statements by the Financial Administrator.

X. TRAVEL AND TRAINING PROCEDURES

EXEMPTION: Deputies who must travel to perform non-scheduled law enforcement duties (i.e., prisoner transport, extraditions, etc.) which do not allow for the sufficient time necessary to request prior approval are exempt from the following requirements.

- A. All requests for travel/training must be submitted to the Chief Deputy, via the Education & Training Coordinator at least 30 days prior to the registration deadline.
- B. These requests shall be submitted via the *HCSO Training Request Memo (HCSO Form 16)* and any related materials, including the *Howard County Request for Official Leave* form and any completed (not submitted) registration forms, must be attached.
- C. The Education & Training Coordinator is responsible for submitting the necessary paperwork when the Chief Deputy approves particular individuals for posted training opportunities.
- D. All travel outside of Howard County must be approved by the Chief Administrative Officer (CAO) on a *Request for Approval of Official Leave Form (CA-64-791)*. Materials pertaining to the official leave request shall be attached to this form (e.g. announcement, agenda, location, etc.).
 1. The Sheriff shall first approve the *Request for Approval of Official Leave* when expenses will be incurred.
 - a. Upon approval, the forms will be forwarded to the Chief Deputy who will also send a copy to the Administrative Services Section.
 - b. The Education & Training Coordinator will then send the forms to the CAO for approval.
 2. The Chief Deputy shall first approve the *Request for Approval of Official Leave* when no expense is associated with the travel/training. Upon approval, the forms will be forwarded to the Personnel Section who will then send the forms to the CAO for approval.
- E. No registrations, reservations, air fare, etc. will be scheduled until these approvals have been secured.
- F. The *Request for Approval of Official Leave Form* must be completed in its entirety, including:
 1. Names of all employees requesting official leave;
 2. Actual date of departure and actual date of return;
 3. Total cost for all employees requesting official leave. If using a personal or departmental vehicle, include mileage, estimated fuel costs, and estimated cost of tolls.
 4. If a County vehicle will be driven out of state, it MUST be noted on this form.
 - a. Out-of-state use of a County vehicle must be approved by the Sheriff and authorized by the County's Chief Administrative Officer prior to the date of travel.
 - b. Exceptions will be made for non-scheduled law enforcement operations, emergencies, and pre-approved on-call personnel who must maintain communication in the event of an emergency.
- G. When the CAO has approved the request for official leave and expenses are associated with the travel/training, the Education & Training Coordinator will:

1. Arrange and pay for airfare, train fare, etc.;
 2. Register employee and pay for class, seminar, conference, etc.;
 3. Arrange and pay for hotel reservations;
 4. Issue travel loans when necessary;
 5. Provide employees with copies of all pertinent documents regarding flights, hotels, registrations, etc.;
 6. Make reasonable efforts to accommodate employees' personal preferences and needs, e.g. time of departure and return on flights, hotel room accommodations and locations;
 7. Forward a copy of the approved request to the Administrative Assistant for the Sheriff for creation of a Personnel Order.
- H. Unless specifically directed by the Sheriff or Chief Deputy, employees may not arrange their own travel accommodations or complete any registrations. The HCSO does not guarantee payment or reimbursement of any travel arrangements not completed by the Education & Training Section.
- I. When the CAO has approved the request for official leave and NO expenses are associated with the travel/training, the Administrative Assistant for the Sheriff will create the necessary Personnel Order.
- J. Discretion will be used regarding the number of employees per hotel room, based on budget considerations.
- K. Travel Loans
1. Employees may not have more than one travel loan at any given time;
 2. Must be settled within 30 days of return from travel. Any loans not settled within this time frame will be deducted from the employee's regular pay;
 3. Employees must complete the Howard County, MD Travel Expenses Worksheet for reconciliation and settlement of travel loans;
 4. Employees must submit itemized receipts for reimbursable items. Non-itemized credit card receipts for meals are not sufficient;
 5. Repayment of a travel loan must be in the form of a check or money order made payable to the Director of Finance.
- L. Costs incurred for investigative/fugitive retrieval travel or training will generally be charged to an HCSO credit card, as approved by the Field Services Division Commander. In such cases, those involved shall, when able, make their own travel arrangements.
- M. For additional travel/training guidelines, employees should refer to the Howard County Travel Guidelines available in the *Howard County Employee Manual*.

XI. EMERGENCY PURCHASES¹⁵

- A. If an emergency occurs during regular business hours that requires a greater amount of expenditures than authorized on HCSO credit cards, the Chief Deputy, or his designee, shall immediately notify the County Purchasing Agent, who shall either purchase the required supplies or services from a responsible vendor, or authorize the HCSO to do so.

¹⁵ CALEA 17.3.1 d

- B. If an emergency occurs at times other than regular business hours, the HCSO may purchase the required supplies or services directly.
- C. Whenever practical, the HCSO shall first secure at least three (3) competitive telephone bids from responsible bidders and purchase the required supplies or services from the lowest responsible bidder meeting the necessary specifications.¹⁶
- D. Personnel making emergency purchases must submit justifications to the Chief Deputy, through their Chain of Command by the next working day.
- E. If a purchase is made over the credit card limit at times other than regular business hours, the Chief Deputy shall provide written justification to the County Purchasing Agent on the next regular County business day following the purchase (*Howard County Code Title 4 Sec. 4.106*).
- F. Emergency purchases of less than the County's established credit card limit, in goods or services, may be made using the County credit card.
 - 1. These purchases should be made by authorized personnel following the County credit card guidelines.
 - 2. The transactions should be identified on the monthly credit card statement as being made for emergency reasons.
 - 3. The date and nature of the emergency should be included.

XII. INVENTORY CONTROL OF FIXED ASSETS¹⁷

- A. The County's Office of Purchasing is responsible for the development and operation of the FAICS, which is designed to account for the custody of all County fixed assets.
- B. The Office of Purchasing shall maintain the official County records for fixed assets in a database, with the exception of:
 - 1. Vehicles and fleet related equipment (*Department of County Administration/Central Fleet*). Quarterly reports shall be provided to the HCSO for reconciliation;
 - 2. Horizontal/vertical construction, buildings/land, and water/sewer mains (*Department of Public Works/Real Estate Services Division*). Quarterly reports shall be provided to the HCSO for reconciliation;
 - 3. Computer hardware and software (*Department of Technology and Communication Services*). Quarterly reports shall be provided to the HCSO for reconciliation;
- C. The County Office of Purchasing shall also be responsible for:
 - 1. Determining which items are considered fixed assets, and then issuing FAICS tag numbers for these items.
 - 2. Recording all additions, changes, transfers and deletions of fixed assets from information provided by County Departments, with the exception of those listed above.
 - 3. Providing a quarterly FAICS listing to the HCSO, with the exception of those items listed above.
 - 4. Performing a 100% physical inventory of all fixed assets every three (3) years, with the exception of those listed above.

¹⁶ CALEA 17.3.1 b

¹⁷ CALEA 17.5.1

- D. The Chief Deputy will designate one individual to act as a FAICS coordinator. The FAICS coordinator will:
 - 1. Maintain a database of all FAICS tags issued by the Office of Purchasing.
 - 2. Attach the FAICS tag number to an item before issuance;
 - 3. Report all adjustments (theft, surplus, transfers) to the Office of Purchasing or Central Fleet, as appropriate.
- E. The Administrative Services Section Supervisor will:
 - 1. Maintain a database of all computer equipment FAICS-tagged by the Department of Technology and Communications Services.
 - 2. Report all adjustments (theft, surplus, transfers) to DTCS, as appropriate.

XIII. TRANSFER OF FUNDS¹⁸

- A. Transfer of appropriations between general classifications of expenditures within the HCSO and within the same fund may be authorized by the County Administrator, at the request of the Sheriff or his designee, as mandated by Howard County Code.
- B. Transfer of appropriations between County Departments within the same fund may take place during the last quarter of the fiscal year. These may only be done by the County Executive with the approval of the County Council per Howard County Code.

XIV. SUPPLEMENTAL AND EMERGENCY APPROPRIATIONS¹⁹

- A. During the fiscal year, the County Council, upon the recommendation of the County Executive, may make additional or supplemental appropriations from unexpended and unencumbered funds set aside for contingencies in the County budget, as allowed by Howard County Code.
- B. To meet a public emergency affecting life, health, or property, the County Council may, by ordinance, upon recommendation of the County Executive, make emergency appropriations from contingent funds (*County Charter, Article VI*).

Authority:

James F. Fitzgerald
Sheriff

¹⁸ CALEA 17.3.1 e

¹⁹ CALEA 17.3.1 e