

Budget Management

208.1 PURPOSE AND SCOPE

This policy provides guidelines for department budgeting and accounting.

208.2 POLICY

The Milwaukee County Sheriff's Office endeavors to appropriately obtain, manage, review and audit department funds.

208.3 BUDGET PREPARATION AND MANAGEMENT

Each Divisional Commander or the authorized designee shall be responsible for preparing an annual budget proposal for review by the Sheriff and the Public Safety Fiscal Administrator.

Adopted budgets shall be reviewed and monitored periodically by Divisional Commanders to ensure expenditures do not exceed allocated funds.

208.3.1 ACCOUNTING

The Public Safety Fiscal Administrator shall be responsible for developing and maintaining an accounting system that includes approval of each account and provisions for monthly status reports including, but not limited to:

- The initial appropriation for each account or program.
- The account or program balance at the start and end of the reporting period.
- Expenditures and encumbrances made during the reporting period.
- The unencumbered balance of the account or program.

Accounting practices for cash accounts are described in the Cash Handling, Security and Management Policy.

208.4 AUDITS

Audits of the department's fiscal activities should occur periodically in accordance with established procedure.