



The Aberdeen Police Department Policies & Procedures Manual Chapter Contents



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Chapter 11 Fiscal Management
Section 01 Budget Process

GO 14-010, 11/25/2014
New Policy

A. Policy

1. The Aberdeen Police Department will comply with the system established by the City of Aberdeen and shall ensure accurate accounting and use of the finances.
2. The City of Aberdeen fiscal year runs from July 1 to June 30.
3. Budget goals and objectives will relate to the department's mission statement.

B. Authority and Responsibility

1. The Chief of Police shall have the ultimate authority and accountability over all fiscal matters of the Department. (17.1.1)
2. The Deputy Chief of Police is assigned by the Chief of Police, the responsibility for monitoring and managing the budget and shall submit monthly budget reports to the Chief of Police. (17.2.1)
3. Division Lieutenants are responsible for keeping their spending within the Department's budget line items for the year.

C. Budget Process (17.2.1)

1. November – Chief of Police notifies the Deputy Chief and Division Lieutenants to prepare written budget recommendations for the next fiscal year. (17.2.2)
2. December, January, and February – The Chief of Police and the Deputy Chief hold work sessions with Command Staff to discuss and approve budget items. (17.2.1)
 - a. Lieutenants will maintain copies of their original budget recommendations, corrections, and changes.
 - b. Lieutenants will submit their original budget recommendations with corrections and changes to the Chief of Police after the budget process is completed.
3. March – The Chief of Police compiles and prepares the Police Department operational budget for submission to the City Manager. (17.2.1)
4. On or before April 1st – Chief of Police submits Department Operational Proposed Budget to the City Manager.



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Chapter 11 Fiscal Management
Section 02 Cash Fund Maintenance

GO 19-023, 06/25/2019
Supersedes 18-092

A. Policy

1. The Aberdeen Police Department maintains four cash funds:
 - a. Petty Cash;
 - b. CDS (Controlled Dangerous Substance) Fund; (43.1.3)
 - c. Citations; and
 - d. Reports.

B. Positions Authorized to Disburse or Accept Cash (17.4.2e)

1. Petty Cash
 - a. Disburses cash – Deputy Chief
 - b. Receives monies to fund the account – Deputy Chief
2. CDS Fund
 - a. Disburses cash – Detectives, Criminal Investigation Section (CIS) Supervisor
 - b. Receives monies to fund the account – Deputy Chief
3. Citations and Reports
 - a. Disburses cash – APD is not authorized to disburse monies collected for Citations and Reports.
 - 1) Records Section Personnel turn all monies over to the City of Aberdeen.
 - b. Receives cash – Administrative Supervisor and Records Technician
4. The Chief of Police shall authorize all petty cash and confidential fund disbursements in excess of pre-agreed amounts.

C. Cash Fund Activities Documentation

1. Designated cash fund personnel shall keep written records for each cash account including a ledger or other record that identifies:
 - a. Initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand; (17.4.2a)
 - b. Receipts or documentation for cash received; (17.4.2b)
 - c. Authorization for cash disbursements; and (17.4.2c)
 - d. Records, documentation, or invoice requirements for cash expenditures. (17.4.2d)

D. Cash Fund Management Procedures

1. Petty Cash Fund
 - a. The Deputy Chief shall:
 - 1) Maintain the fund in a bank account;
 - 2) Keep written records of all transactions;
 - 3) Reimburse employees:



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- a) Receive approved receipts from employees.
 - b) Have a reimbursement check issued to the employee; and
 - 4) Replenish the fund:
 - a) Request and receive a reimbursement check from the City of Aberdeen.
 - b) Deposit the check into a petty cash fund bank account.
2. CDS Fund
- a. The CIS Supervisor shall keep written records of all transactions.
 - b. The supervisor shall withdraw cash and appropriately distribute the cash as needed.
 - c. The Detectives shall submit appropriate written documentation of funds spent to the supervisor.
 - 1) Investigators shall record undercover buys on an incident report or confidential memorandum.
 - 2) Investigators shall record confidential informant buys on the CI Contact Sheet.
 - d. Fund Replenishment
 - 1) The City Treasurer will reimburse the bank account with the appropriate operating confidential funds. (43.1.3)
3. Citations and Reports
- a. The Records Technician shall:
 - 1) Receive cash and checks collected;
 - 2) Record all transactions; and
 - 3) Submit all monies to the City of Aberdeen, at least monthly.
 - b. Submitting Monies Procedure
 - 1) The Records Technician shall compile the documentation of monies received into a report and submit the report with all documents, checks, and cash to the Administrative Supervisor.
 - 2) The Administrative Supervisor or designee shall review and approve the report.
 - 3) The Records Technician shall deliver the reviewed report, with all monies, to the City of Aberdeen Finance Administrative Clerk (City Admin Clerk).
 - 4) The City Admin Clerk will receive the monies and sign the report verifying all monies were received.
 - 5) The Records Technician shall maintain the report, signed by the Administrative Supervisor and the City Admin Clerk.



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E. Quarterly Accounting of Cash Fund Activities (17.4.2f)

1. The Chief of Police shall review documentation of Petty Cash Fund activities at least quarterly and return the signed review to the Deputy Chief.
2. The Deputy Chief shall review at least quarterly documentation of Confidential (CDS) Fund activities and return the signed review to the CIS Supervisor.
3. The Administrative Commander shall review Citations and Reports at least quarterly and return the signed review to the Records Section.



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Chapter 11 Fiscal Management
Section 03 Purchasing and Receiving

GO 19-024, 06/25/2019
Supersedes 19-011

A. Policy

1. The Department requisitions and purchases Department property and supplies according to *City of Aberdeen Procurement Policies*.
2. The Sr. Administrative Specialist is the designated Department purchaser of property and supplies for the Department. (17.3.1a)

B. Purchasing

1. General Procedures
 - a. Department personnel shall submit requests for Department supplies, equipment, and services on Form 98 - Procurement and Uniform Purchase Request through the chain of command to the Chief of Police.
 - b. Chain of Command shall review and approve or deny the requests.
 - c. The Chief of Police or designee shall review, and if approved, submit requests to the Sr. Administrative Specialist.
 - 1) \$999 or less: (17.3.1b)
 - a) The Sr. Administrative Specialist shall order the approved items without a purchase order.
 - 2) \$1,000 to \$5,000:
 - a) The Sr. Administrative Specialist shall submit the approved requests directly to the City Procurement Officer to generate a Purchase Order.
 - b) The Sr. Administrative Specialist shall order the approved items upon receipt of the Purchase Order.
 - 3) \$5,001 or more:
 - a) The Sr. Administrative Specialist shall submit the approved requests to the City Manager for final approval before the request is forwarded to the City Procurement Officer to generate a Purchase Order.
 - b) The Sr. Administrative Specialist shall order the approved items upon receipt of the Purchase Order.
 - d. Emergency Purchases (17.3.1e)
 - 1) Employees shall request emergency purchases on Form 98 through the chain of command to the Administrative Commander.
 - 2) The Administrative Commander shall approve or deny emergency purchase requests and shall submit procurement information through the chain of command to the Chief of Police.
 - 3) Sr. Administrative Specialist shall process the emergency purchase.
 - e. If the Sr. Administrative Specialist is unavailable or unable to place the appropriate approved order, the Chief of Police shall appoint a designee to process and complete the purchase.



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Supersedes 19-011

f. All purchasing documentation shall be submitted directly to the Sr. Administrative Specialist's office for records tracking and maintenance.

2. Purchasing Deadlines

a. Purchases must be received within the same fiscal year.

- 1) Items received in the following fiscal year will be charged against the following fiscal budget.
- 2) The deadline for purchases is June 1st unless approved by the Chief of Police and the item is guaranteed to be received before July 1st.

C. Receiving

1. The Administrative Commander shall:

- a. Receive all deliveries of purchases;
- b. Record the items received; and
- c. Gather receiving documents including packing slips and submit the documents to the Sr. Administrative Specialist.

2. The Sr. Administrative Specialist shall:

- a. Attach all receiving documents to the Purchase Order; and
- b. Submit the Purchase Order package to the City Finance Department.

D. Rental Agreements for Equipment (17.3.1e)

1. The Administrative Commander shall implement and maintain written agreements for renting or leasing any equipment.

E. Emergency Appropriations (17.3.1f)

1. A request for emergency funds shall be submitted on a Form 37 - Interoffice Memorandum through the chain of command to the Chief of Police.
2. The Chief of Police shall notify the City Manager and the City Finance Department for immediate appropriation.

F. Fund Transfers (17.3.1f)

1. A Request for a non-emergency fund transfer shall be submitted on a Form 37- Interoffice Memorandum through the chain of command to the Chief of Police, who will forward the request to the City Manager for the City Council to approve. (*City Charter §VIII-6*)



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Chapter 11 Fiscal Management
Section 04 Grant Funding

GO 13-020, 7/22/13
Supersedes Original Policy

A. Policy

1. The Aberdeen Police Department is the recipient of funds which are applied towards accomplishing grant projects that are related to criminal law enforcement, police traffic services and highway safety.

B. Sources

1. Funds received from the federal government for traffic programs are generally administered through the Maryland Department of Transportation and distributed to police agencies on a priority program basis.
2. Funds may also be received by the Aberdeen Police from other Federal, State and private sources.

C. Responsibility

1. The Chief of Police, or designee, will be responsible for administration of grants
 - a. Submits all expressions of interest on behalf of the Department;
 - b. Negotiates, constructs and submits all project agreements;
 - c. Submits status reports as required;
 - d. Coordinates fiscal administration with the Finance Office;
 - e. Procures equipment and manages property inventory;
 - f. Maintains grant files; and
 - g. Acts as liaison with Federal and State agencies.