The Aberdeen Police Department Policies & Procedures Manual Chapter Contents

Chapter 11 Fiscal Management *Click on Section*

Chapter	11	Fiscal Management	GO 24-007, 05/13/2024
Section	01	Budget Process	Supersedes GO 23-025
CALEA		17.1.1, 17.2.1, 17.2.2, 17.4.1	

A. Policy

1. The Aberdeen Police Department shall comply with the system established by the City of Aberdeen and shall ensure accurate accounting and use of the finances.
2. The Chief of Police shall have the ultimate authority and accountability over all fiscal matters of the Department. (17.1.1)
3. The City of Aberdeen fiscal year runs from July 1 to June 30.

B. Budget Requests

1. The Deputy Chief and Commanders[1], throughout the year, shall prepare and submit their budget requests to the Chief of Police.
2. Budget requests shall address the following needs, at a minimum, including but not limited to:
   a. Operating needs such as day-to-day items such as uniforms, ammunition, fuel, and office supplies; (17.2.2a)
   b. Capital Purchase needs, large investments such as motor vehicles; office equipment; computer equipment and (17.2.2b)
   c. Personnel needs such as additional persons, additional position, raise number of authorized positions. (17.2.2c)

C. Budget Process (17.2.1)

1. The Chief of Police will receive end of year notification, either written or verbal, from the City Finance Director or the Mayor to prepare the budget for the following fiscal year.
2. The Chief may discuss budget items and recommendations with command staff.
3. The Chief shall examine the current budget, the Strategic Plan, and Command Staff budget proposals, and based upon prior spending levels adjust the line-item dollar amounts accordingly. (17.1.1)
4. The Chief shall submit the next fiscal year Police Department Budget for approval. (17.1.1)
5. The City of Aberdeen shall publish the Police Department Budget proposal in the approved *City of Aberdeen, Maryland Operating and Capital Budgets.*[2]

D. Department Accounting System

1. The Sr. Administrative Specialist shall prepare for the Chief and Deputy Chief budget reports at least monthly, that include: (17.4.1a)
   a. The initial amount approved by City Council for each line item; (17.4.1a)
   b. Balances at the beginning of the period; (17.4.1b)
   c. Expenditures and encumbrances during the period; and (17.4.1c)
   d. Unencumbered balances at the end of the period. (17.4.1d)

[1] Major Components: Deputy Chief and Administrative, Patrol, and Criminal Investigations Division Commanders. (17.2.2)
[2] http://www.aberdeenmd.gov/finance/pages/budgets

A. Policy

1. This policy governs the maintenance of all cash funds or accounts where Department personnel are permitted to receive, maintain, or disburse cash. (17.4.2a)
2. The Deputy Chief of Police or designee is responsible for overseeing the maintenance of Department cash funds and accounts.

B. Authorized Department Accounts

1. Petty Cash Fund (17.4.2a)
    a. Maintained by the Day Shift Patrol Division Commander or designee. (17.4.2e)
        1) Authorized to disburse and accept cash; and
        2) Withdraw cash from the Petty Cash Bank Account.
    b. Available to reimburse small administrative (non-investigative) expenditures of Department employees in support of the Department activities.
    c. The maximum amount reimbursable from petty cash for a single purchase is $100 dollars unless the Chief of Police authorized in advance expenses in excess of that amount. (17.4.2c)
    d. Petty cash funds may not be used to circumvent Department budget and procurement regulations.
2. Controlled Dangerous Substance (CDS) Fund. (17.4.2a) (43.1.3)
    a. Maintained by the CID Commander or designee. (17.4.2e)
        1) Authorized to disburse and accept cash; and
        2) Withdraw cash from the Petty Cash Bank Account.
    b. Provided in the Department Budget (a line item) used in vice and drug enforcement activities.
    c. The maximum amount authorized for use in a transaction is $200 dollars unless the Chief of Police authorized in advance expenses in excess of that amount. (17.4.2c)

C. Location and Accessibility of Funds

1. The City of Aberdeen Finance Department established bank accounts, one for Petty Cash and one for CDS, to house the Police Department Cash Funds

D. Cash Fund Ledger (17.4.2a)

1. Those who maintain cash funds shall keep a ledger or other tracking document that identifies the following:
    a. Initial balance;
    b. Credits (cash income received);
    c. Debits (cash disbursed);
    d. Descriptions of the income or expenditures; and
    e. A running Balance.

E. 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;

   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)

F. Petty Cash Fund Management Procedures

1. The Day Shift Patrol Commander shall keep written records of all transactions;

2. Employees shall submit to the Patrol Commander or designee all receipts with a Form 37 Memorandum or other appropriate document requesting reimbursement and itemizing the expenditures. (17.4.2c)

3. Replenish the bank account when required:

   a. Request and receive a reimbursement check from the City of Aberdeen.

   b. Deposit the check into a petty cash fund bank account.

   c. Record the deposit in the ledger.

4. The Patrol Commander or designee shall reimburse the employee with cash or by Department check for the petty cash account. (17.4.2c)

5. The Patrol Commander or designee shall document the following: (17.4.2c)

   a. Enter the date in the ledger;

   b. The dollar amount reimbursed to the employee;

   c. A description of the expenditure;

   d. The balance after the transaction; and

   e. File the receipt by month.

G. CDS Fund Management Procedures

   a. The CID Commander or designee shall:

      1) Keep written records of all transactions.

      2) Disburse cash to detectives: (17.4.2c)

         a) Receive approved written documentation; and

         b) Withdraw cash and appropriately distribute the cash as needed.

   b. The Detectives shall submit to the supervisor appropriate written documentation of CDS funds spent: (17.4.2c)

1) Investigators shall record undercover buys on an incident report or confidential memorandum, including the date, amount, and names of investigators.

2) Investigators shall record confidential informant buys and information received on the CI Contact Sheet.

c. Fund Replenishment

1) The City Treasurer will reimburse the bank account with the appropriate operating Confidential funds. (43.1.3)

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

1. A higher-ranking officer who does not maintain the cash fund shall audit the activities of the designated cash fund.

2. The Cash Fund Maintenance personnel shall be responsible for scheduling their quarterly accounting of cash fund activities.

   a. If there are no activities during a quarter, cash fund maintenance personnel shall still schedule their quarterly accounting.

3. Cash Fund personnel shall keep their receipts and documents organized by month and by date to correspond with entries in the ledger or other tracking document.

4. Calendar Year Schedule of Accounting of Cash Fund Activities

Quarter	Months	Quarterly Accounting Due
1.	January-February-March	April
2.	April-May-June	July
3.	July-August-September	October
4.	October-November-December	January

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.

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)*

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.