




City of Manassas Police Department General Duty Manual



Effective Date: 12-29-2008	GENERAL ORDER	Number: 01-10
Subject: Fiscal Management		
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Accreditation Standards: 17.1.1/ 17.2.1/ 17.2.2/ 17.3.1/ 17.4.1/ 17.4.2/ 17.4.3/ 17.5.1	By Authority Of:  Douglas W. Keen, Chief of Police	Total Pages: 5

PURPOSE:

To outline responsibilities for budgeting, accounting, and fiscal control procedures for the Department.

POLICY:

The City Charter specifies the duties of the City Manager. Among their duties, the City Manager prepares and submits the annual budget to the City Council, after considering revenue and expenditure recommendations from each City department head. The Chief of Police is responsible for preparing the annual budget for the Department. The Department budget accurately reflects the needs and requirements of the Department, in order to provide the highest quality law enforcement service.

DISCUSSION:

N/A

PROCEDURE:**I. Responsibilities**

- A. The Chief of Police has the authority and responsibility for fiscal management and fiscal matters for the Department, and must comply with financial requirements established by law and City policy.
- B. The Commander of Administrative Services is involved in Department financial management by performing monthly reviews of the Department's accounts, to assure proper expenditures; and in the day to day budget / fiscal oversight of the Department budget.
- C. Division Commanders are responsible for the acquisition and receipt of goods and materials necessary to operate sections within their divisions. However, many items and activities funded within the Administrative Services Division are for the Department at large.

II. Annual Budget Process

- A. Key timetables.
 1. The Department's fiscal year begins July 1, and ends June 30, each year.
 2. The City Council approves the budget before May 1, each year.
 3. Requests for Capital Improvement Projects are submitted to the City Manager during August, each year.
 4. Proposed operating budgets for all City departments are due during January, each year.
- B. Division Commanders and other selected staff actively participate in the identification of funding needs, as well as the creation of necessary item or program justification. This occurs during one or more budget conferences involving members of the Command Staff typically between September and November of each year. These conferences can result in the creation of supplemental requests which are developed and then placed in the department's written budget requests. In addition to this procedure, special conditions may dictate the need for staff reports or similar research on certain budget matters. The Commander of Administrative Services assists the Chief of Police in preparing the final Department budget documents.
- C. The Chief and administrative staff meet to conduct a final budget review prior to presentation to the City Manager.

Effective Date: 12-29-2008	GENERAL ORDER	Number: 01-10
Subject: Fiscal Management		Page: 2 of 5

- D. Division Commanders meet and discuss justification for budget items, particularly those dealing with requests for additional personnel. Major capital item acquisitions are based on detailed operational and activity analysis that clearly demonstrates need, operational capability to be enhanced or other justification factors. The written request for these initiatives is included in the budget document, specifically identified as supplemental requests for the purpose of funding. These recommendations become part of the reference information utilized by the Chief of Police, or may be submitted as a part of the Department budget for consideration by the City Manager.
- E. In the event that emergency situations arise, involving circumstances that could not have been anticipated by prior fiscal planning, the Chief of Police may request additional funding from the City Manager, who may, in turn, seek City Council approval and authorization. For unanticipated and urgently needed purchases arising as the result of an emergency, the Chief may receive verbal approval from the City Manager and Department purchasing cards may be used for purchases in this event.
- F. City procedures exist that provide adjustment mechanisms that the Chief of Police may use to transfer, or request approval of the transfer of funds from one budget account to another, as shortages and overages in the Department budget are identified. Such fund transfers are proposed by the Chief of Police, and may require approval by the City Manager, Director of Finance or the City Council.

III. Accounting

- A. The Fiscal Specialist of the Administrative Services Division is responsible for maintaining the Department ledger account system, accurately reflecting all Department financial transactions on a fiscal year basis.
- B. Periodic budget printouts received from the City's automated (computerized) accounting system are compared with the Department ledger account system, and any identifiable errors, omissions, or unexplainable transactions are called to the attention of the Chief of Police for resolution.
- C. The Department ledger account system records include the following information concerning each budget account:
 - 1. Initial appropriation for each account.
 - 2. Current account balance.
 - 3. Expenditures, encumbrances, and credits made since the beginning of the fiscal year.
- D. The Commander of Administrative Services is responsible for reviewing the Department budget on a monthly basis to ensure that expenditures do not exceed budgeted amounts. The Commander prepares and submits a monthly status report that includes the following categories:
 - 1. Initial appropriation for each account.
 - 2. Balance at the time of the report fiscal year to date.
 - 3. Expenditures and encumbrances made during the monthly period.
 - 4. Unencumbered balance.
- E. Authorization for payment of bills is made by the Commander of Administrative Services who ensures proper expenditure classification.
- F. Position status control.
 - 1. As a part of the annual budget process, the number, types, and grades of positions are established for the Department.
 - 2. All members on the Department payroll must be legally employed, and filling authorized positions in accordance with budget authorization.
 - 3. The Chief of Police monitors wage expenditures for all employees.
- G. Department Funds
 - 1. Any cash in the Department is properly collected, safeguarded, and dispersed. Cash taken as evidence or turned into the Department as "lost and found" is properly accounted for in the Department Property and Evidence System.
 - 2. The only cash disbursement function performed by any member of the department is done in relation to payments for confidential informant and through the Animal Shelter
 - a. Cash required for informant expenses in the Vice/Narcotics function is handled by the Prince William County Police Department in accordance with the Prince William/Manassas/Manassas Park Task Force Agreement.

Effective Date: 12-29-2008	GENERAL ORDER	Number: 01-10
Subject: Fiscal Management		Page: 3 of 5

- b. The Prince William County Police Department in accordance with the Prince William/Manassas/Manassas Park Task Force Agreement. maintains current, complete and accurate accounting of all funds.
 - c. Funds expended pursuant to the Task Force Agreement are documented with receipts. Reimbursement for the funds expended is done on a monthly basis as required with a check made payable to the Prince William County Police Department for the requisite amount of documented expenditures made by department members.
 3. Cash **or** checks are received for the following Department transactions:
 - a. Animal license fees.
 - b. Release / spay / neuter / etc. of animals. The Animal Shelter (a private contractor) performs these services; the records and funds generated by the Shelter are released to the Animal Control Sergeant or Animal Control Officer.
 4. Checks only are received for the following transactions:
 - a. Administrative fees such as for the copying of accident reports.
 - b. Restitution fees / auctions ordered by the court.
 - c. Other administrative fees.
 - d. Department footwear (boots, LAWFIT)
 1. \$100 for one year or \$200 for two years.
 5. Any checks received for the above mentioned transactions are immediately turned over to the Fiscal Specialist and forwarded to City Hall.
 6. Members who receive checks in payment for official Department transactions ensure that such checks are made payable to "The City of Manassas." When so endorsed, a receipt is not given to the payer, except upon request. The cancelled check is normally the payer's receipt. Checks that are not made payable to "The City of Manassas" for such transactions are not accepted by any member of the Department.
 7. Animal Control Officers and shelter employees are the only members authorized to conduct **cash** transactions. The procedure for conducting cash transactions includes preparing a three-part receipt form, indicating the type of transaction and the amount received. The CAD number or case number related to the transaction is documented on the receipt in the "number" area. The copies are routed as follows:
 - a. One copy to the payer.
 - b. One copy is retained with the cash payment, and forwarded to the City Treasurer.
 - c. The preparer retains one copy.
 8. The Records Manager is responsible for:
 - a. The collection of administrative fees, the issuance of receipts if requested and maintenance of the receipt book maintained in the Records Section.
 - b. Forwarding all checks to the Fiscal Specialist of Administrative Services.
 9. The Animal Control Sergeant is responsible for ensuring proper procedures are followed regarding:
 - a. Collection of animal license fees, the issuance of receipts, and maintenance of receipt records maintained in the Animal Control Section.
 - b. Collection, tabulation, and routing of funds for animal services that are generated by the Animal Shelter (a private contractor).
 - c. Tabulation and routing of all funds received from the above functions, with an itemized accounting of all income transactions, to the Treasurer's Office.
 - d. Completion of a monthly report detailing all income activity of the Animal Control Section.
 10. The Fiscal Specialist will:
 - a. Make a copy of the check to be marked received by the Treasurer's Office and maintained in the Fiscal Specialist's Office.
 - b. Determine the appropriate budget account code and record it on the copy of the check.
 - c. Attach the check to a memo directing the Treasurer to which account the funds are to be credited.

Effective Date: 12-29-2008	GENERAL ORDER	Number: 01-10
Subject: Fiscal Management		Page: 4 of 5

- d. Ensure delivery of the check to the Treasurer's Office.
11. The Finance Department maintains the ledger for all City agencies from which a monthly report is run that identifies by account the amount received and the account balance.

H. The City Purchasing System, generally.

1. All Department purchasing activities are accomplished pursuant to applicable Sections of the Code of Virginia, and the City's Public Procurement Policy published separately.
2. The Director of Finance is responsible for administration and updating of the City's Public Procurement Policy and is assisted by the City Purchasing Department.
3. Purchasing Cards are a part of the City's Purchasing System for various authorized purchases (see the Purchasing Card Procedure in the Public Procurement Policy).
 - a. Purchasing cards are issued to selected personnel in each division at the discretion of and authorized by the Chief of Police.
 - b. Members who are issued purchasing cards are personally responsible for their use, security and monthly accounting pursuant to the Public Procurement Policy.
4. Purchasing cards are used for items including agency equipment and supplies that do not require a bid process and are not used for standardized purchases.
5. The City Purchasing Manual governs procedures for the requisition and purchase of agency equipment and supplies that include the following:
 - (1) Specifications for items requiring standardized purchases
 - (2) Bidding procedures
 - (3) Criteria for the selection of vendors and bidders
 - (4) Procedures for rental agreements for equipment used by the Department

I. Bail or bond money, payment of fines.

1. The Office of the Magistrate or the Clerk of the Court processes bail or bond money, exclusively.
2. Parking ticket fines are collected by the City Treasurer's Office. Under no circumstances are such monies collected by any police officer or other member of the Department.
3. There are no provisions in the Code of Virginia that allow or require a police officer to collect bail or bond monies.
4. Under no circumstances are such monies collected by any police officer or other member of the Department.

J. Internal Monitoring / Independent Audit.

1. Division Commanders, in the performance of their duties, monitor Department fiscal activities. Any discrepancies or suggestions for improvement must be reported to the Chief of Police.
2. An independent audit is conducted annually of the accounts and finances of the City. All Department funds are open for inspection and audit by such auditors at any time, and all members of the Department provide the fullest of cooperation and assistance.

IV. Inventory Control of Property, Equipment, and Other Assets

- A. The Commander of Administrative Services, assisted by the Technical Services Sergeant, is responsible for compliance with the City inventory control procedures, and ensures:
1. Proper acquisition of all capital or other major items of equipment or Department inventory.
 2. That any required annual inventory verification in compliance with City policy.
 3. Appropriate deletion of items properly authorized for disposal, and then deletion from inventory.
 4. Proper issue of individual clothing and equipment to members.
 5. Proper reporting of, and disposition of damaged, excess, and surplus property.
 6. Maintenance of complete records for all non-disposable Department property, equipment, vehicles and other assets.
 7. Control and storage of weapons and munitions retained by the Department.
 - a. As evidence or found property, and held in the Evidence Room or Property Room.
 - (1) However, the Commander of Patrol Services is responsible for compliance with the City inventory control procedures concerning other Department inventory items held in the Firearms Training Section, including but not limited to:

Effective Date: 12-29-2008	GENERAL ORDER	Number: 01-10
Subject: Fiscal Management		Page: 5 of 5

- (a) Proper issue of weapons to officers by the Firearms Training Section.
 - (b) Periodic weapons inspections by appropriate personnel.
- 8. Reporting of any discrepancies to the Chief of Police.
- B. Accountability for Department owned property is maintained through the property management function. The scope of this function includes:
 - 1. Expendable items.
 - 2. Installed property.
 - 3. Unissued property.
 - 4. Equipment.
 - 5. Vehicles.
 - 6. Munitions, through the Firearms Training Section.
 - 7. Personal wear items owned or assigned to the Department.
- C. Stored items of Department property are inspected periodically to ensure a state of operational readiness. See the Department's Management Information Systems and the Management Reporting System for schedules.

V. **Property Disposal**

- A. In the event that any property is sold under a court order, the Commander of Administrative Services ensures that revenue raised by such sale is promptly deposited with the appropriate Clerk of the Court.
- B. In the case of public sale of items of lost and found or unclaimed nonevidentiary items, the Commander of Administrative Services ensures that disposition is made in accordance with applicable laws.
- C. The Commander of the division responsible for the seizure of any assets reports the details surrounding the seizure to the Chief of Police.
- D. Final disposition of found, recovered, and evidentiary property should be accomplished within six months after the applicable legal requirements have been satisfied.
 - 1. In certain instances, the Department is empowered by the Code of Virginia to convert seized or disposed property for official law enforcement use, on a permanent basis. Such property may include, but is not limited to:
 - a. Vehicles.
 - b. Weapons.
 - c. Tools and machinery.
 - d. Other equipment.

Attachments: N/A

Index as: Accounting.
Appropriations.
Cash Receipts.
Fiscal Management.

References: N/A