

	POLICY & PROCEDURE	SERIES # <b>635</b>	PAGE 1 OF 5
	SUBJECT		EFFECTIVE DATE
	<b>FISCAL MANAGEMENT</b>		<b>01/05/2021</b>
			OVERSIGHT <b>CHIEF'S OFFICE</b>
DISTRIBUTION <b>ALL MANUALS</b>	AMENDS/SUPERSEDES/CANCELS P&P # 635 dated 08/29/06		

I. PURPOSE:

The purpose of this policy is to establish procedures and identify the authority and responsibilities for the fiscal management of the Hampton Police Division.

II. POLICY:

The Hampton Police Division will support City objectives in fulfilling community service demands through the annual formulation of a general fiscal plan and the continuous management and control of fiscal activities.

III. PROCEDURE:

A. Budgeting:

1. The Chief of Police shall have the ultimate authority and responsibility over all fiscal matters of the Police Division.
2. The Fiscal Management Section shall be responsible for annual budget development, supervision of internal expenditures and maintenance of liaison with other fiscal officers.
3. The Fiscal Management Section has organizational responsibility for the development of capital, operating, and special fund budgets; and the implementation of all fiscal matters to include payroll, procurement and contract management.
4. The Fiscal Management Section will be responsible for fiscal monitoring. This will involve assistance in budget preparation and extend to analysis of work volume, manpower assessments, resource allocation and funding levels established to sustain operations in the most efficient manner.
5. In order to recognize and implement unit fiscal needs, unit commanders will provide fiscal estimates for their respective units into the budget preparation process. These written requests will be channeled through appropriate Branch/Unit Commanders. Branch/Unit Commanders will formulate these requests into their budgetary recommendations which

APPROVED:  
CHIEF OF POLICE



will be submitted to the Office of the Chief of Police for consideration in the annual preparation of the budget. These budgetary requests/recommendations will include information on:

- a. Operating needs
  - b. Capital purchase needs
  - c. Personnel needs
6. The Fiscal Management Section will maintain an accounting system and monthly status reports designed to provide:
- a. The initial appropriation for each account
  - b. Balances at the commencement of the monthly period
  - c. Expenditures and encumbrances made during the period
  - d. Unencumbered balance.

B. Fiscal regulation and control:

1. The Fiscal Management Section is responsible for budget, procurement, and payroll. This includes budget development and implementation responsibility for the Police Division's Operating budget, Capital Improvement Program budget, E911 budget, and various grant and agency funds. The Police Division procurement specialist has responsibility for the authorization of repairs and maintenance, contracts, equipment, service purchase orders, and vendor relations. The Division Payroll Specialist is tasked with payroll administration. The payroll process includes development of the biweekly permanent full time payroll, part time payroll, court time, overtime, holiday pay, other special pay categories, as well as the management and tracking of leave records.
2. Police personnel positions shall be controlled as they relate to budget authorization through the City of Hampton manning level system.
3. In order to establish accountability and comply with funding authorizations, the following procedures will be utilized for the collection, safeguarding and disbursement of cash or checks:
  - a. Only those persons designated by the Chief of Police will be authorized to accept or disburse funds. Currently these positions include:
    - (1) Fiscal Management Personnel (training, travel, ~~petty cash~~ and other administrative finances)

- (2) Records Personnel (records, fingerprint identification fees, accident report copies, and processing public vehicle permits)
      - (3) Property and Evidence Personnel (receipt, security and processing of found/recovered/confiscated monies)
      - (4) Division personnel issued a City credit card for authorized purchases.
    - b. Informant funds are administered in accordance with Policy and Procedure #723, Managing Informants.
    - c. Appropriate financial statements will be prepared in accordance with City of Hampton reporting requirements. Generally, each unit which accepts monies shall be responsible for the accuracy and validity of reports and cash transmittal forms submitted to the City Treasurer or Finance Department.
    - d. Internal audits shall be conducted in accordance with Police Division administrative controls, inspections authority and City internal auditing procedures.
  4. Internal monitoring of the Police Division's non-cash fiscal activities is accomplished through the City of Hampton's Budget and Analysis Office.
  5. Internal monitoring of the Division's cash funds will be accomplished through a quarterly review and reconciliation. Unit commanders will ensure cash funds are administratively reviewed. Reports will be generated and submitted to the Office of Professional Standards monthly.
  6. As a basis for determining the integrity of financial control procedures, an annual independent audit is conducted. This audit is required and shall be accomplished in accordance with the Hampton City Charter at the direction of City Council.
- C. Purchasing:
1. The requisition and purchasing of Police Division equipment and supplies will be managed by the Fiscal Management Section.
  2. The Police Division will abide by established procedures of the City of Hampton Consolidated Procurement Department and the Hampton City Code.
    - a. The Hampton Police Division Procurement Request Form must accompany specification for items requiring standardized purchase.

- b. Bidding procedures:  

See Hampton City Code Article XIV, Sec. 2-326 “Competitive Bidding Requirements” for procedures.
- c. Criteria for the selection of vendors or bidders.
3. Emergency purchasing or rental agreements for equipment shall be made in accordance with existing City Consolidated Procurement Department procedures as enumerated in the Hampton City Code.
4. Inventory control of Police Division property, equipment and other assets will be the responsibility of the Fiscal Management Section.
  - a. Complete records shall be maintained of all property, equipment and other assets.
  - b. The Fiscal Management Section shall be responsible for accountability of Divisional property, equipment and other assets.
  - c. A control number has been affixed to most police equipment (e.g., copy and FAX machines, telephones, desks, chairs and other furniture, etc.). If these property control numbers cannot easily be tracked, our inventory control system is rendered ineffective.
  - d. No police property or equipment (other than routinely used expendable supplies) is to be loaned, given, transferred or relocated to a unit or employee other than that to which or to whom it has been assigned without first notifying and obtaining electronic acknowledgement of the change from the Fiscal Management Section.
  - e. Due to the sensitive nature of computers and computer related equipment, approval of the Police Systems Office shall be obtained prior to any of this type of equipment being moved between offices. Police Systems shall maintain an inventory of all computers and to which unit they are assigned/located.
5. As established in the Hampton City Charter, the City Council may make appropriations adjustments in the following manner:
  - a. Supplemental appropriations
  - b. Emergency appropriations
  - c. Reduction of appropriations
  - d. Transfer of appropriations



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