

	<b>FREDERICKSBURG POLICE DEPARTMENT DIRECTIVES</b>	
	<b>ADMINISTRATION</b>	
<b>120.00</b>	<b>APPROVED:</b> <i>David W. Nye, Chief of Police</i>	<b>Initiated:</b> 10/01/2007
		<b>Revised:</b> 03/06/2009

**PURPOSE** – The purpose of this Directive Section is to articulate the methods of fiscal management that are utilized by this Department. This includes procedures for budgeting, purchasing, accounting, and maintaining Department resources.

**POLICY** – It is the policy of the Fredericksburg Police Department that all Department employees conduct fiscal affairs in a responsible, systematic, and comprehensive manner.

## FISCAL MANAGEMENT

**120.00 – Fiscal Management** – The Chief of Police is the chief executive officer of the Police Department and manages the overall fiscal affairs of the Police Department. To assist in developing the budget, the Chief of Police assigns certain budgetary duties to Division Commanders in order to determine the operational and administrative needs and fiscal requirements for each Division and its components. Additionally, the Chief of Police employs an Account Clerk trained in accounting and fiscal management to oversee budget expenditures through appropriate bookkeeping and auditing. [17.1.1]

**120.01 – Budget Process** – The Department’s budget system is divided into two parts: the general operating budget and the capital budget. The general operating budget funds all short-term requirements (e.g. training and administrative supplies). The capital budget, by contrast, is utilized to fund all long-term or major projects.

The Police Department utilizes a line-item budget process, which allows for an accurate method of describing the justification for each particular request. This system is compatible with the budgeting provisions required by the city government.

The Chief of Police has the overall responsibility of managing the fiscal affairs of the Police Department. The Account Clerk maintains a standardized accounting system in conjunction with City Fiscal Affairs. This process ensures that the availability of funds can be readily

determined on a day-to-day basis by posting encumbrances and expenditures daily, and thereafter, followed by a weekly balance report to the Chief of Police. [17.2.1]

The Chief of Police and Command Staff comprise the budget deliberation team. The Chief of Police notifies all Division Commanders on an annual basis of the need to submit a report of Divisional needs for the forthcoming fiscal year. The Division Commanders then submit the administrative and operational needs and associated estimated costs of their particular Division. The Chief of Police is responsible for the final compilation of the Department's budget and the overall management of expenditures and encumbrances. [17.2.2]