Administration & Organization

**AD004.1**

*Fiscal Management Procedures*

**Effective Date:** July 15, 2000

**Archived Date:**

**Attorney General Guideline / Bergen County Prosecutor Dir. # / Issuing Authority:**
Village of Ridgewood Finance Department

**Approved By:**
Chief Jacqueline Luthcke

**Last Updated:**
November 16, 2016

**Description of Update:**
Format, new procedures

**Ridgewood Police Department**
**Written Directive System**
*Policies and Procedures*

**The authority and responsibility of the fiscal management of the Ridgewood Police Department rests with the Chief of Police. Fiscal management encompasses the Departments annual budgeting procedures; purchasing process for equipment and services; accounting procedures for the management of Departmental funds, including the receipt and disbursement of funds; petty cash; independent audits; and coordination of the process with the Village Finance Department.**

**The handling of funds by the Records Room is described in policy RE004.1. The inventory and control of all Departmental property is an on-going process which may be accomplished by an independent company, which is explained in WE004.1 – *Inventory of Department Equipment*.**

**All budgeting, collecting of funds, purchasing and disbursement of Departmental funds shall be in accordance with all applicable Federal, State, County, and Village laws, ordinances, and directives.**

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## FISCAL MANAGEMENT RESPONSIBILITY

Village Ordinance #2318 designates the Chief of Police of the Ridgewood Police Department as having the authority and responsibility of fiscal management of the Department.

## BUDGET PROCESS

- The Chief of Police will request that Division Commanders, the Accreditation Manager, and the Community Policing Supervisor submit their respective budget proposals, in writing, no later than September 15th of each year.

- Functional component budget recommendations shall include, minimally:

    - Operating needs;

    - Capital purchase needs; and,

    - Personnel needs.

- Members of the Ridgewood Police Department shall follow the practices set forth in the Village of Ridgewood Purchasing Manual for all matters related to fiscal management and purchasing.

## PETTY CASH PROCEDURES

At the start of each fiscal year, the office of the Chief of Police will receive a "petty cash" fund from the Village Finance Office. The petty cash fund is used to reimburse personnel for small purchases and meal or travel expenses.

Petty cash funds will be held, controlled, and disbursed by the Chief of Police, or his designee.

Use of Petty Cash Guidelines

- Allowable cash amount per disbursement is up to $40.

- A signed receipt must replace petty cash disbursed and be logged on the petty cash report.

- Receipts will be forwarded to the Finance Director by the Chief for the replacement of petty cash.

- In December of each year, the petty cash fund will be forwarded to the Finance Department for proper accounting and distribution back to the police department. Funds will then be distributed back in January.

At least quarterly, the Chief, or the Chief's designee, will examine the Petty Cash account to verify the amount in the account balances with the receipts. Any discrepancies will be documented and investigated.

## Confidential Informant Fund

The Department does not keep a separate fund, or account, within the agency for confidential funds. Required funds are applied for to the Village Finance Department by the Chief of Police as listed below. These funds are requested on an as needed basis and are not a part of the agency annual budget.

- The OIC of the Detective Bureau will forward all pertinent facts, in writing, to the Chief to request money for confidential information.

- If approved by the Chief, the Chief will submit a voucher to the Finance Director and Village Manager for the approval of the money needed. The voucher will state "Confidential Funds" and the amount.

- The approved funds will then be given to the Chief for disbursement through the Detective Bureau.

## Bail Money

All money collected by officers of this department for bail, is forwarded directly to the Village Municipal Court Clerk and is not a part of the fiscal process.

## Money Collected By Records Room Personnel

All money collected for permits, copies of reports, fingerprinting, alarm fees, etc, are discussed in policy RE004.1.

## Forfeiture Funds

All money collected by forfeiture of property under NJS 2C:64-1 and the Attorney General Guidelines, shall be accountable by the establishment of a trust fund as described by law, and used as allowed by those laws. A quarterly report will be forwarded to the County Prosecutor as to the total funds and expenses of the trust funds.

Any property, cars, cameras, etc. will be absorbed as Departmental property after a court order allowing for such an action. The property acquired in this manner will then become part of the Police Department inventory.

## Disposal Of Property

- In the case of any property sold under court order, all related money should be turned over, without delay, to the Finance Department. The Finance Director is responsible to ensure prompt deposit of revenue with the Village of Ridgewood.

- In the case of the public sale of bicycles, mopeds, unclaimed property, and other non-evidentiary items, the Property/Records custodian is responsible to turn all funds of such advertised sales or auctions to the Finance Department.

  The Ridgewood Police Department currently utilizes propertylocker.com for disposal.

- In the case of any sale of property of the Village of Ridgewood, the Property/Records custodian without delay will turn over the proceeds to the Finance Director's office.

## Internal Monitoring/Independent Audit Of All Accounts

An independent audit of all account and finances in the Village of Ridgewood is conducted annually. This audit is arranged by the Finance Department, utilizing an independent auditor. All Police Department funds are open for inspection and audit by such auditors at any time. Departmental personnel will provide the fullest cooperation and assistance.