



BUDGET AND FINANCE

POLICY & PROCEDURE NO. 4.28	SECTION ADMINISTRATION	PAGES: 4
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Chief Nathan C. Hagglund		REVISION DATE:

I. GENERAL CONSIDERATIONS AND GUIDELINES

The purpose of this policy is to identify and provide guidance for those involved with the budget cycle. The budget process often begins nearly nine months prior to the beginning of the new fiscal year and funds department expenditures nearly twenty-one months away. Careful planning is crucial in presenting a budget proposal to address the department’s needs.

In addition, department employees with the exception of personnel assigned to investigations are not authorized to receive or disburse cash. Sound financial records will protect employees from any claims of inappropriate use of funds.

II. POLICY

The West Brookfield Police Department will submit a sound budget proposal to fund the department and properly meet policing goals, managing this operational budget to ensure that funds from budgetary appropriations are available for police operations through the fiscal year while maintaining the integrity of cash accounts and expenditures.

III. DEFINITIONS

IV. PROCEDURES

The Chief of Police is designated as having the authority and responsibility for fiscal management of the police department. This authority is derived from both the job description issued by the appointing authority and Chapter 41, Section 97A of the Massachusetts General Laws. [17.1.1]

THE BUDGET PROCESS [17.2.1]

The budget year for this department begins on the first day of July each year and ends on the following June 30th. The Chief of Police is responsible for overseeing the budget process and shall submit a proposed budget to Town Administrator for the Town of West Brookfield as directed, but usually during the month of November.

BUDGET MANAGEMENT [17.2.1] [16.1.1]

The Chief of Police or his designee shall be responsible for managing the agency budget. Each month the Chief, or their designee, shall review the agency's budget report to determine the department's financial position ending the previous month. The budget report includes each approved account and the following detail: [17.4.1]

1. Initial appropriation for the budget year;
2. The balance at the beginning of the monthly period;
3. Expenditures and encumbrances made during the monthly period;
and
4. Unencumbered balance at the end of the monthly period.

The Chief of Police shall use this data to manage expenditures and approve purchases for the department.

CASH FUNDS AND ACCOUNT MAINTENANCE [17.4.2]

A ledger of transactions and performing a quarterly account audit. Entries shall be made for:

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1. The initial appropriation;
2. Subsequent account credits;
3. Cash disbursed; and
4. Balance on hand.

CONFIDENTIAL FUNDS

The confidential funds account shall be under the control of the Chief of Police. The Chief of Police or designee is authorized to disburse cash. Any disbursement of cash in excess of \$500.00 must be approved by the Chief of Police. Cash from the confidential funds account may be used for official police investigative purchases of drugs, firearms, other contraband, other official expenditures, and to pay informants. For further information see the policy on Confidential Informants. The Chief of Police or designee will maintain a ledger showing the accounts initial balance, cash dispersed, cash received, and the balance on hand. The Chief of Police or designee will ensure that an audit of the confidential funds account is done at least once a quarter. Cash receipts and audit forms will be secured with the confidential funds until purged.

RECORDS OFFICE

The Chief of Police or his designee will maintain the records office account, which is used to receive funds for processing police records, fingerprints, and other services. While on duty, the Administrative Assistant will be responsible for receiving funds and the corresponding receipts. A receipt shall be filled out for all funds received, even if the paying party does not wish to receive a copy. All checks and receipts will be secured by the Administrative Assistant and forwarded to the Town's Finance Department for processing. An audit of all checks received will be done by the Chief of Police or their designee prior to every deposit and not less than once a quarter. Receipts and audit forms will be maintained in the administrative office or the department's archives until purged.

When the Administrative Assistant is not available an Officer may receive checks. The records office account receipt book shall be left in the Administrative Assistant's file cabinet when the Administrative Assistant is not on duty. All checks accepted by an officer will be placed in an envelope with the corresponding receipt and secured in the Administrative Assistant filing cabinet.

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When on duty, the Administrative Assistant will be responsible for taking possession of the records office account receipt book and all checks and receipts deposited in the Administrative Assistant's file cabinet. The Administrative Assistant will keep a ledger that documents the accounts balance and the balance on hand.

FIREARMS LICENSING

The firearms licensing account shall be under the control of the Administrative Assistant. When the Administrative Assistant in charge of firearms licensing is not on duty the firearms licensing receipt book will be secured in the Administrative Assistant's file cabinet. A receipt shall be filled out for all funds received, even if the paying party does not wish to receive a copy. The receipt will then be secured in the record's office with the applicant's information for the supervisor in charge of firearms licensing.

The Administrative Assistant in charge of firearms licensing will be responsible for keeping a ledger that documents the accounts balance, funds received, and the balance on hand. All checks, funds, and receipts will be secured by the Administrative Assistant in charge of firearms licensing until they are deposited. An audit of all funds and receipts will be done by the Chief of Police prior to every deposit and not less than once a quarter. Receipts and audit forms will be maintained in the administrative office or the department's archives until purged.