

BUDGET AND FINANCE

WILLIAMSTOWN POLICE DEPARTMENT POLICY & PROCEDURE NO. 4.24	EFFECTIVE DATE: 07/26/2022
MASSACHUSETTS POLICE ACCREDITATION STANDARDS REFERENCED: 17.1.1; 17.2.1; 17.2.2; 17.4.1; 17.4.2	REVISION DATE: 07/26/2022
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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 those needs.

In addition, department employees dealing with cash are provided guidance in accepting payment, expending cash, and accounting for those expenditures. Sound financial records will protect employees from any claims of inappropriate use of funds.

II. POLICY

It is the policy of this department to:

- A. Submit a sound budget proposal to fund the agency properly to meet policing goals throughout the next fiscal year;
- B. Manage the operational budget to ensure that funds from budgetary appropriations are available for police operations through the fiscal year; and
- C. Maintain the integrity of cash accounts and expenditures in the police department.

III. PROCEDURES

A. Fiscal Authority and Responsibility

The Chief of Police is designated as having the authority and responsibility for fiscal management of the police department. Such

authority is derived through the Chief's job description issued by the appointing authority.

B. The Budget Process

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 shall submit a proposed budget to the Town Manager as directed, but usually during the month of November. The command staff shall submit budget recommendations for the upcoming budget cycle to the Chief of Police. The responsible commanders are the Lieutenant and the Sergeant. Budget recommendations shall be submitted as directed by the Chief of Police, but usually in the month of November.

C. Budget Management

The Chief of Police shall be responsible for managing the agency budget. Each month, as generated by the Town Accountant, the Chief of Police 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:

- Initial appropriation for the budget year;
- The balance at the beginning of the monthly period;
- Expenditures and encumbrances made during the monthly period; and
- 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.

D. Cash Funds and Account Maintenance

Authorization: The Chief of Police has approved a petty cash fund to be used for the following purposes:

- Cash to pay for detainee meals (may be disbursed by any member)
- Cash to pay for undercover purchases (drugs, alcohol, etc.)
- Cash to pay for purchases of contraband
- To pay informants
- Where there is no mechanism for billing or purchase orders
- Where the purchase amount is small
- Where purchases need to be made quickly
- Any other purpose authorized by the Chief of Police

No disbursement except for detainee meals shall be made without the prior approval of the Chief of Police. No disbursement in excess of one hundred dollars (\$100) shall be made without the approval of the Chief of Police. A receipt for each cash disbursement is required and shall be submitted to the Chief of Police for retention as an account record. The

petty cash account shall not be used to avoid obtaining a purchase order.

The Chief of Police shall maintain a ledger for the petty cash account to show expenditures and account balances. Entries shall be made for:

- The initial appropriation;
- Subsequent account credits;
- Cash disbursed; and
- Balance on hand.

The Chief of Police or his designee shall conduct a monthly reconciliation of each account. There will be a quarterly accounting of the department's cash activities.

Cash may be accepted by any agency personnel for the following purposes:

- Public Records requests
- Alarm Permit fees
- Firearms Licensing
- Other licensing or fees owed to the department

The member accepting cash or other forms of payment shall complete a written receipt. One copy shall be given to the person making payment. A second copy shall be attached to the form of payment and forwarded to the Chief of Police. An electronic copy of the receipt shall be retained in the Shared Drive under S:\DEPT FORMS\RECEIPTS.

The Chief of Police shall maintain a ledger for the received payments to show credits and account balances. Entries shall be made for:

- The initial appropriation;
- Subsequent amounts received; and
- Balance on hand.

The Chief of Police shall forward all received payments to the Town Accountant on at least a monthly basis.