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|  | MEDFIELD POLICE DEPARTMENT | POLICY NO. 4.28 |
| BUDGET AND FINANCE | | |
| MASSACHUSETTS POLICE ACCREDITATION STANDARDS REFERENCED: 17.1.1, 17.2.1, 17.4.1, 7.4.2 | | DATE OF ISSUE: 07/09/2023 EFFECTIVE DATE: 07/09/2023 REVISION DATE: 11/12/2025 |
| ISSUING AUTHORITY: Michelle Guerette Chief of Police | | |

PURPOSE:

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 Medfield Police 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 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.

POLICY:

The Medfield 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 throughout the fiscal year, while maintaining the integrity of cash accounts and expenditures.

PROCEDURES:

The Chief of Police is designated as having the authority and responsibility for fiscal management of the Medfield Police Department. This authority is derived from the job description issued by the appointing authority. **[17.1.1]**

The Budget Process [17.2.1]

The budget year for the 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 the Town Administrator for the Town of Medfield as directed.

Budget Management [17.2.1]

The Chief of Police shall be responsible for managing the agency budget. Each month the Chief, or his 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]

All cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse cash shall be approved by the Chief of Police. The custodian of each cash account shall maintain a ledger of transactions and perform a quarterly account audit. Entries shall be made for:

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 Deputy Chief. The Deputy Chief and employees assigned to the detectives are 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 Deputy Chief will maintain a ledger showing the accounts initial balance, cash dispersed, cash received, and the balance on hand. The Deputy Chief will ensure that an audit of the confidential funds account is done at least once a quarter with discrepancies being brought to the attention of the Chief of Police immediately upon their discovery. Cash receipts and audit forms will be secured with the confidential funds until purged.