



FISCAL MANAGEMENT POLICY

General Order Number: 38.1

Effective Date: December 17, 2024

POLICY:

It is the policy of the Brookline Police Department to maintain a system of fiscal management that is compatible with the accounting and purchasing procedures of the governing agencies within the Town of Brookline, and laws of the Commonwealth of Massachusetts.

These formal fiscal control procedures will enable the department to establish accountability, to ensure that disbursements are for designated and approved recipients, and more importantly, to alert department management to possible problems requiring remedial action. This system shall clearly outline proper budgeting, accounting, purchasing, and fiscal control procedures within this department.

Although the Chief of Police is designated by regulations as having the authority and responsibility for the fiscal management of the department, he or she may designate one or more persons within the department to perform those duties under his or her direction.

All phases of the fiscal management of this department shall be in compliance with the procedures outlined by the Town of Brookline and the By-Laws of the Town of Brookline.

PROCEDURES:

I. BUDGET PREPARATION:

A. The Chief of Police shall:

- 1.** Coordinate the preparation of the department's budget to include requiring written budget recommendations from Division Commanders that include operational needs, capital purchases and personnel needs.
- 2.** Prepare and submit written recommendations based on an operational and activity analysis of the department;

B. The completed and recommended budget shall be submitted in a timely manner to the Town Administrator.

II. ACCOUNTING: The Chief of Police, or his or her designee, shall

- A. Maintain a system that provides monthly reports showing, at a minimum, the following:
 - 1. Initial appropriations for each account or program;
 - 2. Balance at the commencement of the monthly period;
 - 3. Expenditures and encumbrances made during the period;
 - 4. Unencumbered balances.
- B. Ensure that sufficient appropriations have been received through the budget process to legally fill the personnel positions within the department.
- C. If a designee is appointed, he/she shall report any discrepancies in proper procedure to the Chief of Police immediately.

III. **HANDLING OF FUNDS:** There shall be no appropriation, or allotment of cash to any departmental division, unit or person within the police department, with the exception of the use of money in investigations, in accordance with the law. All payments for debts shall be through the Public Safety Business Office. Checks received by the Department shall be handled in the following manner

- A. All payments for licenses, reports or other services and/or items the police department offers should be paid by check or money order. The Business Manager collects these fees from report copies, alarm fees, etc. and submits them daily to the Treasurer's office.
- B. All monies associated with investigations shall be maintained in a safe located in the Evidence room. Monies and accounting sheet(s) shall be produced and maintained by the Evidence Clerk *and* Deputy Superintendent of the Detective Division. Receipts and other documentation shall be maintained, and authorization for such expenditures shall be made under the direction of the Chief of Police.
- C. **ALARMS:** The Technology Division is responsible for handling the income generated by false alarms as outlined in town by-laws articles 5.1.9 and 5.1.10. After three false alarms per calendar year, each additional false alarm carries a fine of \$100.00. False alarms are checked weekly by the Technology Division using the Larimore System. The Technology Division mails notices of false alarms charged to residents at the end of every month.

Violators are also entitled to a hearing, which is conducted by the Technology Division, who may authorize a fine to be waived or mitigated to a lesser amount. The alarm hearing officers maintain documentation of all hearings, including letters, mitigation agreements, and alarm company work orders on file. Payments are accepted only by check. When checks are received, the Technology Division will post the payment in the Larimore System and then forward the checks to the

Public Safety Business Office to processes the payments into the MUNIS System. The Public Safety Business Office will submit the funds to the Treasurer's Office for deposit.

- D. HACKNEY LICENSE:** Hackney license renewal fees are received by the Hackney Officer or their supervisor on the 1st and 3rd Wednesday of the month and daily during the annual license renewal period. Payments are accepted by money order or check, and receipts are given for all payments made. The Traffic Sergeant and/or his or her designee will keep a handwritten receipt ledger. The ledger contains a list of names, payment amounts received, the service rendered, the date(s) of service and the corresponding license number. These fees are submitted to the Public Safety Business Office with a reconciliation form which will summarize the license issues for that day. The Public Safety Business Office will enter these transactions into the MUNIS System and then submit the funds to the Treasurer's Office for deposit. Tracking of the number of requests and revenue shall be maintained by the Traffic Clerk, and maintained as part of the Traffic/Records Division monthly tracking report.
- E. DETECTIVE DIVISION:** The Identification Unit of the Detective Division receives payments for various services rendered to the public. Checks and money orders are the only methods of payment accepted for these services. The fees for those services are as follows:

License to Carry Firearms	\$100.00/Application
Firearms Identification Card	\$100.00/Application
License to Sell Ammunition	\$100.00/Application
Chemical Propellant Identification	\$ 25.00/Application
Range Test Fee	\$ 50.00/ Per Test
Fingerprint Impressions	\$ 15.00/Per Card
Permit to Solicit Door to Door	\$ 10.00/Per Month
Digital Photograph Prints	\$ 5.00/Per Photo
Digital Video Recordings	\$ 50.00/Per Video

Receipts are given for all payments made. The Identification Sergeant and/or his or her designee shall keep a receipt ledger. The ledger contains a list of names, payment amounts received, the services rendered and the date(s) of service. The checks and money orders are kept in a locked drawer in the Identification Unit. Checks for all payments are submitted to the Public Safety Business Office weekly. The Public Safety Business Office will enter these transactions into the MUNIS System and then submit the funds to the Treasurer's Office for deposit.

Of the \$100.00 received for each license to carry firearms, and firearms identification card application, \$75.00 is paid to the State Criminal History Systems Board. The remaining \$25.00 goes into the Town's General Fund. The Business Manager handles these transactions.

Of the \$25.00 received for each license to possess chemical propellant application, \$12.50 is paid to the State Criminal History Systems Board. The remaining \$12.50 goes into the Town's General Fund. The Business Manager handles these transactions.

- F. TOWN BY-LAW VIOLATIONS:** The fees for violation of town by-laws are collected by the Town Counsel Liaison. These fees are entered into the GEO TMS System where a receipt is generated and payment is then forwarded to the Public Safety Business Office for submission to the Treasurer's Office for deposit. These payments will be submitted to the Public Safety Business Office within seven days of receipt by the Town Counsel Liaison. If after 21 days a fine is not paid, a second notice is sent by the Town Counsel Liaison and if still not paid in response to the sent letter, court action is taken. Cash is not accepted for payment of by-law violations. If cash is received by mail due to error, it is immediately brought to the Business Office and a receipt is produced.

The Animal Control Officer is responsible for collecting the animal by-law violation fees. These violations are entered into GEO TMS System by the Animal Control Officer and then forwarded to the Public Safety Business Office for submission to the Treasurer's Office for deposit. These payments will be submitted to the Public Safety Business Office within seven days of receipt by the Animal Control Officer. If after 21 days, a fine is not paid, a second notice is sent by the Animal Control Officer and if still not paid, court action is taken. Cash is not accepted for payment of by-law violations. If cash is received by mail due to error, it is immediately brought to the Business Office and a receipt is produced.

- G. COURT FEES AND REIMBURSEMENTS:** Any reimbursements from the court, particularly restitution is processed by the Court Clerk's Office and a check given to the Court Lieutenant who then turns it over to the Court Liaison officer who records it, keeps a copy and gives it to the Public Safety Business Office. The Public Safety Business Office will enter these transactions into the MUNIS System and then submit the funds to the Treasurer's Office for deposit.
- H. CONFIDENTIAL FUNDING:** The police department will maintain a cash Confidential Investigations Fund for the purpose of purchasing Contraband and otherwise supporting intelligence operations.

1. Monies received from the Confidential Investigations Fund may be used only for:
 - a. Payment for information from informants for probable cause to acquire a search warrant or to make an arrest.
 - b. Purchase contraband.

- c. Expenses developing from an investigation where receipt of money from normal channels is not possible.
- 2. The accounting system, which documents confidential funding activities will be controlled and operated by the Chief of Police or their designee. All requests for expenditures from the confidential funding activities will be controlled and operated by the Chief of Police or their designee. Confidential funds will be paid to an informant only after the Chief of Police or their designee has reviewed the amount to be paid to the informant, and the results of the informant's work.
- 3. Accounting procedure: The Chief of Police may establish an accounting system for the Confidential Funds Account. This shall consist of a bound ledger book with sequentially numbered pages and the following entries in it:
 - a. The Informant's number only (no names)
 - b. Date of transaction
 - c. Reason for transaction
 - d. The initial appropriation
 - e. The debit or credit made
 - f. The balance of the account
- 4. The account ledger book should run from January 1st to December 31st and should be balanced monthly. Further, an annual audit should be performed by the Detective Division Commander, who will review receipts to ensure their accurate documentation and transfer of information to the account ledger book. A report of the audit will be submitted to the Chief of Police.

IV. DETAIL FISCAL MANAGEMENT:

- A. Police Officers:** Officers shall not receive cash payments for paid details. Officers shall fill out the detail slip and submit slip to the Detail Sergeant as outlined in the Detail special order.
- B. Detail Sergeant:** The Detail Sergeant shall keep physical and computer records of officers hired for paid details and compare the daily log of officers to the detail slips submitted by the assigned officers. The Detail Sergeant shall compute all billing information needed for payroll purposes and log such information on Sunday of every week. This information will then be processed by the Department's Information Technology Division (IT) for payroll processing. Payroll information will be forwarded every Monday morning to the PSBO and Town payroll for their processing.

- C. Public Safety Business Office:** The Public Safety Business Office (PSBO) will reconcile the MUNIS report with submitted detail slips. All detail slips will be scanned into a computer storage file. Any missing detail slips will be followed up by the PSBO and Detail Sergeant. Once the slips and the MUNIS report are reconciled, the PSBO will confirm the batch warrant to payroll. The Public Safety Business Office (PSBO) is responsible for billing outside companies for the services provided by detail officers. The PSBO shall print and mail all bills to the contractors on a weekly basis. Whenever possible, electronic billing procedures should be utilized. When checks are received, the PSBO will process the payments into the MUNIS System. Copies of all payments will be submitted to the Technology Division and will be processed in the Larimore Detail System by IT. Reconciliation will occur weekly.
- D. Detail Delinquent Account:** The Detail Sergeant will initiate collection proceedings, once notified by the PSBO, of delinquent accounts over 120 days and the amount owed is under \$7000. Any account over 120 days and the amount owed is over \$7000 will be referred to the Office of Town Counsel for collection proceedings. If the account involves a utility company, the Police Department may contact the Department of Public Utilities to address the collection of unpaid bills. Additionally, the Department of Public Works (Engineering, Building and Transportation Divisions) shall be notified by the Detail Sergeant so that this information is taken into account in future permit requests. The Detail Sergeant shall appear in court on all matters involving these delinquent accounts. The Detail Sergeant will be responsible for follow up on delinquent accounts with an outstanding balance as apportioned in the "Detail Delinquent Account" folder.

The Public Safety Business Office will be responsible for accounts, less than 120 days, with an outstanding balance as apportioned in the "Detail Delinquent Account" folder.

The PSBO will print the following delinquent notices on a weekly basis:

1. Legal Action Pending Notices
2. Demand Notices
3. Overdue 60 days
4. Overdue 30 days

A point of contact (POC) will be identified with the utilities and other major contractors and added to the Larimore system by the Detail Sergeant and/or PSBO. POC information should include phone number and email information. Any contractor, who is delinquent in paying beyond the 120 days, and has been notified by certified mail, shall not be allowed to hire a detail unless there is a public safety concern. Additionally, the Detail Sergeant shall contact other Town agencies to request that they review these companies to ensure they are in

compliance with all Town of Brookline licensing procedures. Whenever there are delinquent monies from other departments within the Town the respective Department Head shall be notified by the Public Safety Business Manager and Commanding Officer – Traffic Division.

There will be a compliance meeting on the first Wednesday of every month between the Detail office and the PSBO. The Detail office will develop a log tracking sheet that is specific for working w/ problem accounts. It shall be stored in the delinquent detail shared folder and utilized by the Detail office and PSBO so that an accurate account of efforts to recover outstanding monies is kept.

The Commanding Officer – Traffic Division will be responsible for overseeing the process involving delinquent accounts.

VI. TRAFFIC AND RECORDS CASH COLLECTION AND COUNTING:

The Brookline Police Department and Department of Public Works each have shared responsibility of the collection and maintenance of the Town's parking meters. The Brookline Police Department shall be responsible for the collection and depositing of funds, along with the task of maintaining the meter software and reconciliation of the collection reports to the deposits. The Department of Public Works shall be responsible for the installation and maintenance of the meters. The collection of meter coinage is a significant responsibility for the Traffic Division; therefore, the following collection protocols shall be strictly adhered to.

A. METER COLLECTION ROUTES:

1. There are currently 43 routes for meter collections. The routes are collected based on need due to meter usage. The frequency of the collections each month are as follows:
 - a. 13 routes – every eight (8) days
 - b. 10 routes – every ten (10) days
 - c. 10 routes – every twelve (12) days
 - d. 10 routes - every fourteen (14) days
2. The frequencies are adjusted due to heavier or lighter use, weather conditions, police manpower, town construction, etc.
3. Collection routes shall be collected separately and shall be completed in their entirety.

B. METER COLLECTION SECURITY:

1. The use of a locked meter collection vessel shall be mandated. The officers collecting the funds shall not have access to the keys that open this vessel. Only supervisory staff shall have access to the keys.

2. Money shall be collected from the meters using the POM keys and removing the sealed inner canisters. The canister shall be emptied directly into the locked box assigned to that route.
3. Locked collection boxes shall be filled only to an amount that shall be easily lifted by officers. The box shall be transported by cart, and the filled locked box shall be loaded into the rack system in the 559 vehicle.
4. Once at the police station, the boxes shall be unloaded using the safety equipment. Filled boxes shall not be left unattended in the 559 vehicle except in an emergency situation.
5. The boxes shall be transferred to the counting room at the police station, and the Meter Officers shall leave the area.
6. The boxes shall be opened in the counting room under camera surveillance by a sworn officer - Traffic Supervisor. Only Traffic Supervisors shall have the keys to the boxes.
7. Filled boxes shall be emptied into marked collection bins and boxes that shall be locked by a supervisor after they have been emptied. One route shall be placed on the counting table at a time.
8. The coins shall be counted, bagged, labeled and recorded by the civilian clerks. A notebook shall be maintained within the counting room, which shall be dated and signed by the civilian clerk documenting the total amount of money counted on that date. In addition to the total amount of money, the number of sealed coin bags shall also be documented in the notebook. The money shall be turned over to the armored car service and transported to the bank. The armored car service shall issue a receipt indicating the number of sealed bags received.
9. Meter Officers shall maintain records of collection by routes and record the amounts for each route.
10. Collection receipts shall be forwarded to a Traffic Supervisor and the amount collected forwarded to the Treasurer's Office.

C. MULTI-SPACE METERS:

Multi-Space meter violation revenue shall be collected as needed, with the frequency to be determined by the amount of revenue being generated weekly. An audit slip will be printed automatically by the machine and shall be returned with the collected bills to the Traffic Division.

1. Meter officers shall have access to the Multi-Space Meter Box via two keys needed to open the vault areas that house the locked coin bag and bill cassette box. These locked money vessels shall be removed and replaced with an empty coin bag and bill cassette box. The meter officers will not have access to these two money vessels. Only the Traffic Supervisor shall have keys to access to these compartments.
2. The locked coin bag and locked bill cassette shall be transported to the police station and returned to the counting room along with all other meter money.
3. The Traffic Supervisor will be notified and he or she will open the locked coin bag and dollar bill cassette box in the counting room under camera surveillance.
4. The multi-space meters shall be inventoried and counted separately from the other meter monies (non multi-space meters).
5. The multi-space coin boxes and paper cash for each individual meter shall be counted and reconciled individually against their respective meter receipt. A receipt from the counting machine shall be printed and attached to the receipt for each multi-space meter documenting that they match. The multi-space meter totals can then be added to the money count from their respective meter collection area.
6. Once the counting is complete and the reconciling has been done, the receipts shall be submitted to the business office as part of the daily receipts. They will then be scanned into laser-fiche and submitted to the Treasurer's Office.

D. METER RECONCILIATION:

1. Receipts documenting the amount counted shall be submitted to a civilian clerk for entry into a spreadsheet. The data shall be broken down by collection area and the total shall be confirmed to be consistent with the total on the receipts.
2. A deposit slip shall be filled out and a copy will be submitted to the Public Safety Business Office. The deposit slip shall be scanned by the Business Office and sent to the Treasurer's Office, and the data from the deposit slip entered into the Munis system.
3. The Public Safety Business Office will have access to the Bank Statements Online (read-only). The Business Office will log-in the following day to the account and verify that the bank deposit made the previous day matches the amount on the deposit slip.

4. The Treasurer's Office will review the bank deposits monthly and ensure they are consistent with the receipts scanned by the Public Safety Business Office.
5. If a discrepancy is discovered, the Treasurer's Office will contact the bank and the Public Safety Business Office to initiate further investigation.
6. The Public Safety Business Manager or their designee will maintain a receipt file and will submit a report monthly with a breakdown of all monies collected.

E. PARKING TICKET PAYMENTS:

1. Payment for parking violations may be made via cash, credit or debit card, check and money order, and submitted to any Parking Clerk while in the performance of their official duties. Receipts for these payments are available upon request. Payment may also be made online via credit or debit card through the Brookline Police Department website.
2. Payments shall be recorded in the Department's Larimore RMS Parking Ticket system. A record of that day's payment shall be printed by the Traffic/Business Office Supervisor.
3. Tracking of the number of Parking tickets issued and citation revenue shall be maintained by the Records Clerk, and maintained as part of the Traffic/Records Division monthly tracking report.

F. CASH REGISTER RECONCILIATION:

1. At the end of each day, the cash register from the Traffic Division shall be balanced against the register receipt. Fees will be collected and documented by PSBO personnel according to the following procedures:
2. The Traffic/ Business Office Supervisor shall reconcile the day's total including all forms of payment.
3. Once the day's payment has been balanced, a bank deposit slip in the amount of the total cash, credit or debit card, and checks will be filled out for deposit the following morning.
4. The cash and checks shall be placed in a tamper-proof bank bag along with a copy of the deposit slip, which shall then be locked in a safe until it is taken to the bank for deposit.

5. A copy of the bank deposit slip, along with a copy of the matching cash register receipt, shall be submitted to the Traffic/Business Office Supervisor.
6. The Traffic/Business Office Supervisor shall delegate staff to scan the deposit slip and receipt, and send this to the Treasurer's Office. The delegated staff will also enter the deposit information into the MUNIS system.
7. The following morning, a police officer will take the deposit bag to the bank and make the deposit. He will then return the receipt to the Traffic/Business Office Supervisor.
8. Once the account is updated with this deposit, the Traffic/Business Office Supervisor will then verify via online account access that no errors were made and that the amount of actual deposit matches the amount on the deposit slip. If they do not match, they will investigate the cause of the error.

G. RECORDS DIVISION RESPONSIBILITIES:

The Records Division of the Brookline Police Department maintains and manages all police records. Requests for access to this information are processed on a daily basis. These requests come from attorneys, state agencies, and private citizens.

1. The Records Division may charge 5¢ per page for hard copies, other materials such as photographs, audio, and video can be charged for cost of supplies. There are no charges if records can be produced digitally.
2. Requests are processed within the 10 business day requirement;
3. Larger requests can be charged an hourly rate of the lowest employee's rate capable to perform the task up to \$25.
4. Hourly rate can only be applied if it requires over 2 hours for search and segregation of records.
5. Other record requests that are frequently processed include "subpoena duces tecum" and "letter of good conduct," for which there are no fees.
6. Payments are accepted in the form of cash or check and receipts are made available upon request. The cash and checks shall be placed in a tamper-proof bank bag, which shall then be locked in a safe until it is taken to the bank for deposit along with that day's Traffic payments.

7. Cash payments for records may be accepted by any Records Division Staff while acting in the course of their normal responsibilities.
8. Record of the payment shall be entered directly into the MUNIS system and be forwarded to the Treasurer's Office via the Traffic/ Records Supervisor.
9. Tracking of the number of requests and revenue shall be maintained by the Records Clerk, and maintained as part of the Traffic/Records Division monthly tracking report.

VII. PURCHASING PROCEDURES:

- A. All Department purchases will be in accordance with Massachusetts General Laws Chapter 30B, which states the following guidelines:

>\$0.00 <\$10,000.00	Sound Business Practice
>\$10,000.00 <\$35,000	Three Written Quotations
>\$35,000.00	Competitive Bidding Process

All employees are encouraged to use State Contracted Vendors for all purchases.

- B. All department purchases will be coordinated as allowed by the Town of Brookline, and shall be conducted by the Chief of Police, or his or her designee. Employees must fill out a Purchase Requisition form for all purchases. (See Special order #2005-14). The Purchase requisition must be completed in its entirety.
- C. The Chief of Police, guided by all applicable laws, shall coordinate all emergency rentals or procurements.

VIII. FUND TRANSFERS

- A. Emergency or Supplemental funding requests will be coordinated by the Chief of Police, guided by the By-Laws of the Town of Brookline and all applicable laws.