



# ORONO POLICE DEPARTMENT

## STANDARD OPERATING PROCEDURES

Protect with Vigilance & Serve with Compassion and Excellence

|  |                                       |                      |                |
|--|---------------------------------------|----------------------|----------------|
| <b>Subject:</b>  | <b>Fiscal Management</b>              | <b>Policy #</b>      | <b>A-25</b>    |
| <b>Effective Date:</b>   | <b>June 9, 2025</b>                   | <b>Review Cycle:</b> | <b>2 Years</b> |
| <b>Distribution:</b>   | <b>All Personnel</b>                  | <b># of pages:</b>   | <b>3</b>       |
| <b>MLEAP:</b>  | <b>1.02, 1.03</b>                     |                      |                |
| <b><i>Rescinds All Previous Policies - Related to The Current Policy</i></b> |                                       |                      |                |
| <b>Issuing Authority:</b>  | <b>Chief of Police Daniel Merrill</b> |                      |                |

**I. POLICY:**

It shall be the policy of the Orono Police Department to follow accounting procedures and principles that are compatible with those used by the Town of Orono. The Chief of Police may delegate some duties related to the development of the agency’s annual budget to a subordinate, but the overall responsibility for fiscal management rests the Chief of Police. The fiscal management process of the Orono Police Department shall be designed to prevent budget discrepancies and to ensure that the projected flow of funds proceeds as contemplated by the annual budget.

**II. PURPOSE:**

The purpose of this standard operating procedure is to provide and develop sound policies for fiscal and resource control.

**III. PROCEDURES:**

**MLEAP 1.02**

- A. **Budget:** The Orono Police Department budget shall operate on a fiscal year basis.
1. Once approved by the Town Council of Orono, the agency’s annual budget must be used to guide the allocation of fiscal resources in support of the Orono Police Department’s mission.
  2. In January of each year, the Town Manager will prepare and distribute a budget preparation package that establishes a deadline for the Police Chief’s submission of the agency’s anticipated operating budget requirements during the forthcoming fiscal year.
  3. The Chief of Police and the Town Manager will confer on a specified date to establish budget criteria, particularized goals, and objectives for the agency during the upcoming fiscal year that will have an impact on the budget planning process.
  4. The Chief of Police shall coordinate the preparation of the Orono Police Department’s budget for presentation during the approval process. The Chief of Police shall encourage agency employees to become involved as much as possible in the budget planning process to promote consideration of relevant fiscal recommendations, including estimates of the amount of fiscal support needed for agency programs and the overall allocation of agency funds.

- B. **Incident/Accident/Freedom of Access Act Requests:** The agency shall charge a reasonable fee for the production of documents or information (including in response to requests for incident reports, accident reports, and documentation within the scope of the Freedom of Access Act) in accordance with the agency's *Public Access Policy*. The Chief of Police shall have discretion to waive fee requirements.
- C. **Forfeiture Account:** The Chief of Police shall be responsible for submission of applications for asset-sharing entitlements under state and federal statutes, regulations, and policies. The Chief of Police shall ensure that all funds distributed to the agency resulting from those applications are wired or otherwise transferred to the agency's business office, where the funds will be deposited into a specially designated forfeiture account.
- D. **Law Enforcement Contracts:** All funds received by the contracting entities shall be wired or otherwise transferred directly to the agency's business office.
- E. **Grants:** The Chief of Police and/or designee shall be responsible for the oversight of the agency's grant applications, records, requests for reimbursement, and so forth. The Chief of Police or designee shall notify the agency's fiscal officer in writing and in advance about anticipated transmittals of funds, which shall be assigned to appropriate accounts upon receipt.
- F. **Signature Control:** All agency checks shall be issued by the agency's designated fiscal officer(s). The agency fiscal officer(s) shall maintain bank account information along with documentation regarding the authorized signatories for each account.
- G. **Employee Expense Reimbursement:** Agency employees shall be reimbursed in accordance with the agency's established travel allowances and/or the full amount of all pre-approved purchases of items made for official purposes. To receive reimbursements, employees must submit original purchase receipts, as well as a memorandum describing the item(s) purchased and the purpose of the purchase.
- H. **Invoice Payments:** The Chief of Police or designee is authorized to pay all invoices for purchases of items or services related to the agency's official business. The employee-claimant shall deliver the invoice to the agency fiscal officer within a reasonable time frame for payment, generally within 14 days of the issuance of the invoice. The following information must be included on each invoice before payment may be made:
1. Date of Payment
  2. Account numbers that funds will be used to pay the invoice.
  3. Signature/Initials of the individual approving the payment.
- I. **Cash Transactions:** It is the policy of the Orono Police Department **not** to accept cash. All cash transactions for any police documents will be processed at the town office. **MLEAP 1.03**
- J. **Independent Audit:**
1. All agency fiscal accounts shall be subject of an independent annual audit as determined and organized by the Town Manager.
  2. In general, the annual independent audit of the agency's fiscal accounts shall be part of the overall independent annual fiscal audit of the Town of Orono.
- K. **Credit Cards:**
1. The Chief of Police shall obtain credit cards that shall be used for official business only and has the discretion to authorize agency personnel to utilize the agency credit card.

2. All agency personnel who are issued a credit card shall make a written acknowledgment of an understanding of agency policy regarding the use of credit cards for official business only and a written agreement to comply with the policy.
3. Authorized credit card users shall submit all receipts from credit card transactions (with a notation reflecting the budget account code(s) that should be charged for the transaction) to the fiscal officer for review and payment in accordance with agency fiscal procedures.