



Commissioner
Mitchell Adams
Deputy Commissioner
Robert H. Marsh

Massachusetts Department of Revenue

Division of Local Services

BULLETIN

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MAYOR'S OFFICE
CITY OF CAMBRIDGE
JAN 29 AM 9:52

TO: Mayors, Boards of Selectmen, Treasurers and Town Accountants

FROM: Robert H. Marsh, Deputy Commissioner *RHM*

DATE: January 1996

SUBJECT: Criminal Justice Training Council Assessment

Introduction

The fiscal year 1996 state budget authorized a new municipal assessment that will be deducted from the quarterly local aid distributions of participating municipalities. Section 305 of Chapter 38 of the Acts of 1995 authorizes the Criminal Justice Training Council (CJTC) to assess municipalities \$1,800 for each police recruit that a municipality sends to the Council's 18 week training program. The Executive Office of Public Safety (EOPS) sent a letter in early January 1996 to police chiefs notifying them of this assessment (see attached sample letter).

It is important to note that the CJTC assessment is only authorized for FY96. In order for this assessment to be authorized beyond FY96, it will need to be voted into statute or approved as an outside section in next year's state budget.

Assessment Procedures

Specifically, the CJTC is authorized to charge \$1,800 per recruit for training programs that are operated and/or approved by the Council for recruits of municipal police departments. This assessment only applies to recruits who began a training program after July 1, 1995. Section 305 authorized the state treasurer to deduct the CJTC assessment from the local aid payments of the municipality sending the recruit to training. This assessment will occur in the quarterly distribution following the completion of one of the Council's 18 week training programs. The first such assessment

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management. The Division regularly publishes IGRs (Informational Guideline Releases detailing legal and administrative procedures) and the Bulletin (announcements and useful information) for local officials and others interested in municipal finance.

will occur in the third quarterly distribution on March 31, 1996. After the recruit finishes the training, the municipality is then authorized to deduct the \$1,800 training fee from the recruit's wages in eighteen equal monthly installments. However, the municipality may choose to negotiate a different schedule of repayment with the recruit or, with legislative approval (town meeting or mayor/city manager/city council), waive the fee entirely.

Before the quarterly distribution in which an assessment will occur, the Criminal Justice Training Council will send a letter to police chiefs and town accountants specifying which recruits completed the 18 week training course and the total amount of the CJTC assessment for that quarter.

Accounting Procedures

As indicated above, participating municipalities will be assessed the amount due per recruit as part of the quarterly local aid distribution. Local officials in these communities should be aware that the loss in local aid funds due to the CJTC assessment could result in a revenue deficit that would have to be raised in FY97. For those communities that anticipate substantial training assessments during FY96 and have not already set their FY96 tax rate, these costs may be treated as cherry sheet offsets on the tax rate to avoid a potential FY96 revenue deficit.

If participating municipalities choose to deduct the cost of training from recruits' wages, then those reimbursement payments should be accounted for as general fund receipts.



The Commonwealth of Massachusetts

Executive Office of Public Safety

One Ashburton Place

Boston, Massachusetts 02108

William F. Weld
Governor

Kathleen M. O'Toole
Secretary

(617) 727-7775

January 4, 1996

Chief Richard L. Franey
Abington Police Department
215 Central Street
Abington, MA 02351

Dear Chief Franey:

As you are aware, Section 305 of Chapter 38 of the Acts of 1995 (the Fiscal Year 1996 State Budget) authorized the Criminal Justice Training Council (CJTC) to charge a fee of \$1,800 per recruit for training programs operated and/or approved by the CJTC. It is important to note that this provision is, in effect, only for the current fiscal year's budget if it is to be implemented again.

Under this statute the state treasurer, upon notification from the Division of Local Services, is authorized to withhold from the municipality's local aid payment the amount due for recruit training by that municipality. The state treasurer will withhold the training deduction from the municipality's local aid payment in the fiscal quarter following the recruit's completion of the 18 week CJTC training program. In order to avoid confusion at the various municipal treasuries when they receive a lower than expected local aid payment, I recommend that you, the chiefs, advise your local treasurers of the projected deduction in advance. This advance notification will afford the municipal fiscal personnel ample time to prepare their budget and payroll departments for the impending decrease in local aid. Upon the recruit's graduation from a training program, it will then be incumbent upon the municipality to deduct the \$1,800 training fee from the recruit's wages in eighteen equal monthly installments, however, the municipality may negotiate a different manner of collection with its recruits or waive the fee entirely if it so chooses.

If you have any questions or concerns regarding any of the information contained, herein, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, reading "Kathleen M. O'Toole".

Kathleen M. O'Toole
Secretary of Public Safety

Consent Communication #4

S-60

Communication was received from
Robert H. Marsh, Deputy Commissioner,
Massachusetts Department of Revenue
regarding the Criminal Justice
Training Council Assessment.

In City Council February 12, 1996

Placed on File.