

WHEREAS, the Board of Trustees, in the interest of enhancing transparency and furthering accountability, will be implementing various changes effective at the beginning of Fiscal Year 2019/2020 (June 1, 2019); now therefore be it

RESOLVED, that the following guidelines be adopted as part to the implementation of the Fiscal Year 2019-20 budget as follows:

1. The FY 2019/20 budget was adopted with the expectation that each departmental unit had carefully assembled its requests and intends to expend funds within budgeted appropriations. The budget will be controlled by the Board of Trustees on a department/ and object total level, rather than at the more detailed object level previously employed. This provides departments more budget flexibility while at the same time allowing the Board of Trustees greater oversight and stricter controls over spending commitments that exceed budgeted appropriations. No spending commitments (e.g. contracts, purchase orders, vouchers, personnel, etc.) in excess of budgeted appropriations can be made unless the Board of Trustees has appropriated funds sufficient to cover said expenditures. Reallocations within similar object line items (i.e. like account) by departments must be approved by the Village Manager.
2. The Board of Trustees is directing that the following changes be made to past practice;
 - a. When presenting the audit of the bills, staff is required to demonstrate the original budget line has funds remaining inclusive of year to date obligations, monies encumbered through purchase orders. It is expected that no future "audit of the bills" will seek payment of bills in the instance where there are insufficient appropriated funds to cover the expenditure. This shall not apply in the event of an emergency declared pursuant to General Municipal Law §103(4), a Westchester County or New York State emergency declaration, or federal disaster declaration.
3. The Village Manager may transfers funds at detail levels below the Board of Trustees budget group control level. He will report monthly to the Board on spending commitments at the detailed budget line as well as any transfers he made that did not require Board authorization.

To avoid end-of-year anomalous spending, the Village Manager is encouraged to report to the Board any appropriated amounts that will likely be unneeded and unspent;

4. Overtime is to be strictly monitored by and justified to the Village Manager;
5. The Board will continue to review, on a policy level, the various programs within the budget to determine if they are appropriate for the Village or if not to remove them from the budget in the an appropriate manner;
6. Revamp the capital program to a more meaningful rolling capital budget;
7. Seek to have the operating budget placed on the approach that budgeted operating expenses will be funded by budgeted revenues and tax assessments; and
8. The Village Manager will initiate the process to prepare the Tentative Budget not later than the beginning of each December for the ensuing year.