

POLICY REGARDING EXPENDITURE OF FUNDS FOR SERVICES OR ITEMS NOT DISCLOSED IN ANNUAL BUDGETS

All expenditures of funds for services or items must be in conformance with budget justification disclosure or properly approved labor contracts. Exceptions: Expenditures for services or items not disclosed in the budget and which (1) are not emergencies (2) are in excess of \$1,000 but less than \$10,000, and (3) will not require an additional appropriation, shall not be made until the following procedure has been completed.

It is the responsibility of the requesting agency to set a meeting with the Director of Finance, First Selectman, and a member of the Board of Finance (preferably the liaison). The requesting agency will give justification for such expenditure at that meeting. Upon majority approval of the Board of Finance representative, the First Selectman and the Director of Finance, the expenditure shall be made. Without such approval, the expenditure cannot be made unless approved by the Board of Finance. Note; No non-budgeted expenditure exceeding \$10,000 shall be made without Finance Board approval.

Approved: December 12, 2007

Amended: May 18, 2016