

BOARD OF SELECTMEN / TOWN ADMINISTRATOR

Issue Date: May 13, 2019

Type of Policy: New (X) Amendment ()

Effective Date: June 01, 2019

Town of Edgartown Line Item Transfer (G.L. c. 44, § 33B) Policy

Purpose

Massachusetts General Laws allows non-School transfers between departments/appropriations to occur during the last two months of any fiscal year or during the first 15 days of the fiscal year to apply to the previous fiscal year, with a majority vote of the Board of Selectmen and Finance Committee. It shall be the policy of the Board of Selectmen to favor line items transfers in lieu of Reserve Fund transfers during the aforementioned time period, assuming sufficient funds exists in the budget to be transferred. While there is no requirement that the line item transfer be unforeseen expenses, line items transfers, like Reserve Fund transfers, should not be done as replacement for Town Meeting or to “overrule” Town Meeting.

Procedures

1. Submission of Request: All requests for line items transfers should first be submitted to the Town Accountant. The Town Accountant will determine which budget funds will be transferred upon consent of the respective department head(s). The requesting entity will then forward the request (Appendix A) to the Town Administrator.
2. Board of Selectmen: The Town Administrator will review the request with Town Accountant and make necessary adjustments or corrections. Any requests involving errors in step increases, grade placement, COLA, or longevity must have approval from the Personnel Board. The Town Administrator will then forward the request to the Board of Selectmen for action. Upon decision, the Town Administrator will or will not forward the request to the Finance Advisory Committee.
3. Finance Advisory Committee: Upon decision, the Finance Advisory Committee will return request to Town Accountant.

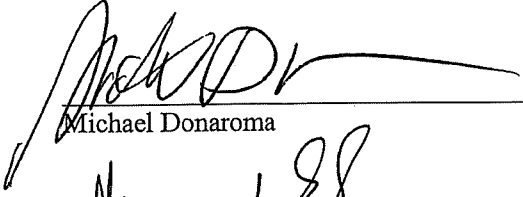
Additional Considerations

- No transfer request will be approved after July 15th (fifteen days after the end of the fiscal year for which the transfer would be effective.)
- The transfer request must be for a legal expenditure.
- Transfers should be submitted in a manner that allows for the Board of Selectmen and Finance Advisory Committee to post a meeting agenda in compliance with Open Meeting Law to address the request.
- A representative of the requesting organization should plan to be present at the Finance Advisory Committee meeting to defend and explain the request.

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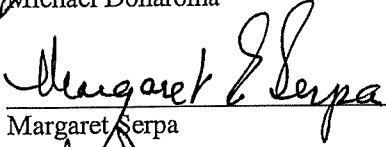


BOARD OF SELECTMEN / TOWN ADMINISTRATOR




Michael Donaroma

13 MAY 19
Date



Margaret Serpa



Arthur Smadbeck



REQUEST FOR LINE ITEM TRANSFER

DATE _____

TO: Edgartown Board of Selectmen and Finance Advisory Committee

Request is hereby made for the following year end line item transfer under G.L. c. 44, § 33B.

Amount Requested \$ _____

To be transferred TO Account:

Name: _____

Org: _____

Current Balance: \$ _____

Ending Balance: \$ _____

To be transferred FROM Account:

Name: _____

Org: _____

Current Balance: \$ _____

Ending Balance: \$ _____

Signature of Originating Department Head

Date

Signature of Town Accountant

Date

Signature of Personnel Board
(If step, grade, COLA, or longevity related)

Date

Signature of Town Administrator

Date

Signature of Board of Selectmen

Approve

Date

Disapprove

Signature of Finance Advisory Committee

Approve

Date

Disapprove