DBS Code 3100

Business:

Board Budget Procedures and Line-Item Transfers

In accordance with Conn. Gen. Stat. § 10-222, the Board of Education (the "Board") shall prepare an itemized estimate of its budget each year for submission to the fiscal authority (*i.e.,* Board of Finance, Board of Selectmen, Town Council, or other appropriating municipal authority) (the "Fiscal Authority") for review and appropriation. For purposes of this policy, an itemized estimate means an estimate in which the following broad budgetary categories listed below are divided into one or more budgetary category line items.

Salaries
Employee Benefits
Purchased Services
Tuition, Public In-State
Tuition, All Other
Supplies
Property
Utilities
Grounds Maintenance
Other

The itemized estimate provided to the Fiscal Authority is referred to herein as the "Itemized Estimate."

The Board shall review the recommendations and suggestions made by the Fiscal Authority as to how it may consolidate non-educational services and realize financial efficiencies. If the Board rejects such suggestions and recommendations, it shall provide the Fiscal Authority a written explanation of the reason for the rejection.

Following the annual appropriation, the Board shall meet and revise the Itemized Estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or the Superintendent's designee in the development, administration and monitoring of the budget.

The Superintendent and/or the Superintendent's designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform with the requirements for State and Federal Accounting Reports. A ~~quarterly~~ monthly budget report shall be prepared in the

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same format as the Itemized Estimate showing for each budgetary category line item the appropriated budget amount, expenditure to date (to include encumbered and expended amounts), projected expenditures, difference between the projected expenditures and the appropriation, and general comments indicating the reasons for the difference.

Such budget report shall be presented to the Board at the ~~[*OPTIONAL, if two meetings are held each month:* **second**]~~ first regularly scheduled meeting in the month following the period for which such report is prepared, in accordance with the following schedule:

~~**Period Covered**~~	~~**Submitted**~~
~~July, August, September~~	~~October~~
~~October, November, December~~	~~January~~
~~January, February~~	~~March~~
~~March, April~~	~~May~~

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board transfers from one of the broad budgetary categories in the Itemized Estimate (as set forth above) to another as needed.

The Superintendent is authorized to make such transfers as necessary if the urgent need for transfer prevents the Board from meeting in a timely fashion to consider the transfer, provided that such transfers by the Superintendent shall not exceed five percent (5%) of the annual budget. Transfers between the broad budgetary categories in the Itemized Estimate made in such instances shall be announced at the next regularly scheduled meeting of the Board. ~~and a written explanation of such transfer shall be provided to the legislative body of the municipality or, in a municipality where the legislative body is a town meeting, to the board of selectmen and transfers subsequently ratified by the Board at any such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.~~

The Board shall not expend more than the amount of the appropriation and the amount of money received from other sources, including any unexpended funds that have been set aside in a nonlapsing account as authorized by law and described below, for educational purposes. If any occasion arises whereby additional funds are needed by the Board, the Chairperson of the Board shall notify the Fiscal Authority and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

Unexpended Funds

Notwithstanding any provision of the general statutes, municipal charter, home rule ordinance, or other ordinance, the Board may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation, in an

amount not to exceed two per cent of the total budgeted appropriation for such prior fiscal year. Each expenditure from the account must be authorized by the Board and shall be made only for educational purposes, in accordance with state law.

Each fiscal year, the Board shall compile and submit to the Connecticut State Department of Education a report regarding the nonlapsing account, including, but not limited to, the total balance of the account, the amount deposited into such account in a fiscal year, and an accounting of the expenditures made from such account.

Legal Reference:

Conn. Gen. Stat. § 10-221
§ 10-222
§ 10-248a

Public Act 25-175, "An Act Revising the Effective Dates of Provisions Regarding Certain Municipal Referenda and Equity Joint Ventures and Concerning Contracts with the Department of Developmental Services, the Commissioner of Education's Network of Schools, the Reporting of Certain School District Financial Information, the Failure to File for Certain Grand List Exemptions and the Deferrals of Certain Towns' Real Property Revaluations."

Adopted: