

**Board Budget Procedures
And Line Item Transfers**

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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 his/her designee in the development, administration and monitoring of the budget.

36 The Superintendent and/or his/her designee shall be responsible for administering and
 37 monitoring the budget through the course of the year. The Superintendent or his/her
 38 designee shall maintain a system of appropriate expenditures and encumbrance accounting
 39 that is organized to conform with the requirements for State and Federal Accounting
 40 Reports. A quarterly budget report shall be prepared in the same format as the Itemized
 41 Estimate showing for each budgetary category line item the appropriated budget amount,
 42 expenditure to date (to include encumbered and expended amounts), projected
 43 expenditures, difference between the projected expenditures and the appropriation, and
 44 general comments indicating the reasons for the difference.

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46 Such budget report shall be presented to the Board at the first regularly scheduled meeting
 47 in the month following the period for which such report is prepared., in accordance with
 48 the following schedule:

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

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

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62 The Superintendent is authorized to make such transfers as necessary if the urgent need for
 63 transfer prevents the Board from meeting in a timely fashion to consider the transfer,
 64 provided that such transfers by the Superintendent shall not exceed five percent (5%) of
 65 the annual budget. Transfers between the broad budgetary categories in the Itemized
 66 Estimate made in such instances shall be announced at the next regularly scheduled
 67 meeting of the Board and a written explanation of such transfer shall be provided to the

68 legislative body of the municipality or, in a municipality where the legislative body is a
69 town meeting, to the board of selectmen and transfers subsequently ratified by the Board at
70 any such meeting shall not be counted in the limitation on the authority of the
71 Superintendent to make transfers.

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73 The Board shall not expend more than the amount of the appropriation and the amount of
74 money received from other sources for school purposes. If any occasion arises whereby
75 additional funds are needed by the Board, the Chairperson of the Board shall notify the
76 Fiscal Authority and submit a request for such necessary additional funds. No additional
77 funds shall be expended until such supplemental appropriation is granted and no
78 supplemental expenditures shall be made in excess of those so authorized.

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81 Legal Reference:

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83 Conn. Gen. Stat. § 10-221

84 § 10-222

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