



# WOODBIDGE SCHOOL DISTRICT

40 Beecher Road – South  
Woodbridge, Connecticut 06525

Jonathan S. Budd, Ph.D. – Superintendent

## MEMORANDUM

TO: Woodbridge Board of Education Finance Committee

FROM: Jonathan S. Budd, Ph.D., Superintendent

DATE: April 1, 2022

RE: April 5 Special Meeting:  
Review of Potential Revision of Policy 3160, “Budget Development, Administration, and Monitoring, and Transfer of Funds”

Please find attached a potential revision of Policy 3160 that was first discussed at the March 15 Finance Committee meeting, next discussed at the March 15 Policy Committee meeting, and will be on the Finance Committee April 5 agenda reflecting suggestions made at the March 15 meetings. The potential revision updates this policy with clarified procedures for budget development, administration, and monitoring, and transfer of funds. The policy revision is based on current recommendations of the Connecticut Association of Boards of Education (CABE) as well as relevant State statutes. The policy revision, which is total, is represented in red, with additional revisions in blue representing suggestions from the March 15 meetings. The potential revision will also be discussed later this evening by the Policy Committee.

## Business/Non-Instructional Operations

### Budget Development, Administration, and Monitoring, and Transfer of Funds

In accordance with Connecticut General Statutes §10-222, the Woodbridge Board of Education shall prepare an itemized estimate of its budget each year for submission to the Town of Woodbridge for review and appropriation. For purposes of this policy, an itemized estimate means an estimate in which the following broad budgetary categories are divided into one or more budgetary object category line items: Salaries; Benefits; Purchased Professional Services; Purchased Property Services; Other Purchased Services; Supplies & Materials; Equipment & Furniture; Dues & Fees; and Miscellaneous.

Following the annual appropriation, the Board of Education 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 and/or his/her designee in the development, administration, and monitoring of the budget.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her 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 monthly budget report shall be prepared in the same format as the annual budget itemized estimate, showing for each budgetary object category line item the appropriated budget amount, expenditure to date (including encumbered and expended amounts), projected expenditures, difference between the projected expenditures and the appropriation, and general comments indicating reasons for any differences. Such monthly budget reports shall be presented to the Board of Education Finance Committee **and subsequently to the full Board of Education.**

The Superintendent has the authority to transfer funds between line items within the same broad budget category based upon need, emergencies, and/or circumstances that were unforeseen at the time of the adoption of the budget, or a reordering of priorities during the fiscal year. Such adjustments shall be reported monthly to the Board of Education Finance Committee.

The Superintendent has the authority to transfer funds between line items in different broad budget categories if the urgent need for transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such a transfer shall not exceed **one percent (1%)** ~~five percent (5%)~~ of the annual budget. Any such transfer shall be announced at the next regularly scheduled meeting of the Board of Education, and a written explanation of such emergency transfer shall be provided to the Board of Selectmen of the Town of Woodbridge.

The Board of Education shall not expend more than the amount of the annual appropriation made by the fiscal authority combined with such money as may be received from other sources for school purposes. If any occasion arises whereby additional funds are needed by the Board of Education, the Chairperson of the Board of Education shall notify the Board of Selectmen of the Town of Woodbridge and shall submit a request for such necessary additional funds. No supplemental expenditures in excess of those granted through the annual appropriation shall be made unless and until such supplemental appropriation is granted.

Reference: C.G.S. §10-222 – Appropriations and Budget

Policy Adopted:

WOODBIDGE PUBLIC SCHOOLS  
Woodbridge, Connecticut

## **~~Business and Non-Instructional Operations~~**

### **~~Transfer of Funds Between Categories~~**

~~The Board of Education may transfer any unexpended or uncontracted for portion of any appropriation for school purposes to any other item of such itemized estimate, but all expenditures shall not exceed the total appropriation made by the fiscal authority combined with such money as may be received from other sources for school purposes. The approval of such transfers shall be based upon need, emergencies, and/or circumstances that were unforeseen at the time of the adoption of the budget, or a reordering of priorities during the fiscal year.~~

~~The Board authorizes the Superintendent and/or Director of Business Services and Operations to make limited transfers under emergency circumstances if the urgent need for a transfer prevents the Board from meeting in a timely fashion to consider such transfer.~~

~~The Board establishes the following criteria for authorization of above transfers:~~

- ~~• Principals and the Special Education Director have the authority to transfer funds within object codes (i.e. supplies, furniture, equipment, etc. from one department to another) within their budgets for amounts not to exceed \$1,000.~~

~~The Superintendent has the authority to:~~

- ~~• Transfer funds between line items not to exceed \$5,000.~~

~~All other transfers shall require authorization from the Board of Education. In all cases transfers will be reported at the subsequent Board of Education meeting and a written explanation of such emergency 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.~~

~~Legal Reference: Connecticut General Statutes~~

~~10-222 Appropriations and budget as amended by PA 13-60~~

**Policy adopted: June 17, 2019**

**WOODBIDGE PUBLIC SCHOOLS**

Woodbridge, Connecticut