

BOARD BUDGET PROCEDURES AND LINE ITEM TRANSFERS

3100.

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In accordance with Conn. Gen. Stat. § 10-222, the Board of Education shall prepare an itemized estimate of its budget each year for submission to 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 are divided into one or more line items.

Salaries

Employee Benefits

Purchased Services

Tuition, Public In-State

Tuition, All Other

Supplies

Property

Utilities

Grounds Maintenance

Other

The Board of Education shall review the recommendations and suggestions made by the fiscal authority (i.e. Board of Finance, Board of Selectmen, Town Council, or other appropriating municipal authority) as to how it may consolidate noneducational 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 of Education shall meet and revise such 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.

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 budget

report shall be prepared in the same format as the annual budget showing for each 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 of Education's Finance Committee Meeting at regularly scheduled meeting.

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board of Education transfers from one line item (as set forth above) to another as needed.

The Board of Education shall not expend more than the amount of the appropriation and the amount of money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by Board of Education, the Chairperson of the Board shall notify the fiscal authority (i.e. Board of Finance, Board of Selectmen, Town Council or other appropriating municipal 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.

Legal Reference:

Conn. Gen. Stat. § 10-221

- 10-222

Public Act 13-60, An Act Concerning Consolidation of Noneducational Services

Adopted 6/7/2016

3100.3.

BUDGET REVIEW AND HEARING 3100.3

The agenda of one regular Board meeting between presentation of the preliminary budget and adoption of the final budget will include time for public discussion of budget items. Questions and information related to budget items may also be addressed to the Board in writing.

Approved 4/28/1981

Reviewed and no changes made 6/7/2016

Previous Policy Number: DB3

Implementation of the Budget

3100.4.

IMPLEMENTATION OF THE BUDGET 3100.4

The budget shall be considered as a controlled spending plan for the ensuing year. The Superintendent is authorized to make expenditures and commitments in accordance with the specific regulations of the Board and the administrative plans approved by the Board.

Specific sources of funding for all non-budgeted expenditures must be identified prior to Board action.

Approved 4/28/1981

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Previous Policy Number: DB4