# BOARD BUDGET PROCEDURES AND LINE ITEM TRANSFERS 3100

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 ormore line items.

SalariesEmployee BenefitsPurchased ServicesTuition, Public In-StateTuition, All OtherSuppliesPropertyUtilitiesGrounds MaintenanceOther

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 estimates, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by theSuperintendent 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 FederalAccounting 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 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 non-lapsing 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 shallbe 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 non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation, in an amount not to exceed two percent 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.

Legal Reference:Conn. Gen. Stat. § 10-221§ 10-222§ 10-248aPublic Act 24-45, “An Act Concerning EducationMandate Relief, School Discipline and DisconnectedYouth.”Adopted: June 7, 2016

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