

Business and Non-Instructional Operations

Transfer of Funds Between Categories; Amendments

The Board of Education may transfer by simple majority vote, any unexpended or uncontracted-for portion of any appropriation for school purposes from one budget category, but expenditures shall not exceed the appropriation made by the fiscal authority.

The Superintendent is authorized to transfer funds from any line item in an amount less than \$10,000, under emergency conditions if the urgent need for the transfers prevents the Board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board 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.

The definition of line item, as used in this policy, is limited to the categories listed below:

- **Personal Services- Salaries**
- **Personal Services- Employee Benefits**
- **Purchased Professional and Technical Services**
 - 400- Purchased Property Services**
 - 500- Other Purchased Services**
 - 600- Supplies**
 - 700- Property**
 - 800- Other Objects**

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget (as amended by PA 13-60, An Act Concerning The Consolidation of Non-educational Services).

Policy adopted: April 27, 2000
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MARLBOROUGH PUBLIC SCHOOLS
Marlborough, Connecticut