

**Board Budget Procedures and Line Item Transfers**

In accordance with Connecticut General Statutes, the Bethany Board of Education (Board) shall prepare an itemized estimate of its budget each year for submission to the Bethany Board of Finance (Fiscal Authority) for review and appropriation.

The Board shall review any 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 designee in the development, administration, and monitoring of the budget.

The Superintendent and/or designee shall be responsible for administering and monitoring the budget through the course of the fiscal year. The Superintendent or 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 showing for each budgetary category 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 at the next regularly scheduled meeting.

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board transfers from one of the broad budgetary categories in the itemized estimate to another as needed.

The Superintendent is authorized to make such transfers as necessary if the urgent need for transfer prevents the Board from meeting in a timely fashion to consider the transfer, provided that such transfers by the Superintendent shall not exceed five percent (5%) of the annual budget. Transfers between the broad budgetary categories in the itemized estimate made in such instances shall be announced at the next regularly scheduled meeting of the Board and a written explanation of such transfer shall be provided to the Board of Selectmen and transfers subsequently ratified by the Board at any such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.

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 nonlapsing 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 shall be 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 nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation, in an amount not to exceed two per cent 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.

The Board shall, on a quarterly basis, post the Board's current and projected expenditures and revenues on the District's website. In addition, the Board will submit a copy of such current and projected expenditures and revenues to the Town's legislative body, or in a municipality in which the legislative body is a town meeting, to the Board of Selectmen.

Legal Reference: Connecticut General Statutes § 10-221

Connecticut General Statutes § 10-222

Connecticut General Statutes § 10-248a

Public Act 24-45, "An Act Concerning Education Mandate Relief, School Discipline and Disconnected Youth."

Policy adopted: September 9, 1991  
Policy reviewed: January 11, 2012  
Policy revised: April 13, 2016  
Policy revised: November 9, 2016  
Policy revised: June 13, 2018  
Policy revised: January 8, 2020  
Policy revised: December 14, 2022  
Policy revised: February 12, 2025

Source: Shipman