



BRIDGEPORT PUBLIC SCHOOLS

Financial Management Budget Procedures

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PURPOSE

The purpose of the Financial Management Budget Procedures Manual is to provide the Bridgeport Public Schools Finance Department and District leadership, including Cabinet Members, Principals, Department Heads, Program Managers with a clear and comprehensive set of procedures for the annual budget development process, as well as ongoing guidance for the maintenance, monitoring, and management of the District's Operating and Grants Budgets throughout the year.

STATE, CITY AND BOE BUDGET GUIDELINES

Connecticut public schools develop their budgets in accordance with applicable state statutes, city charters and ordinances, and local Board of Education policies.

STATE STATUTES

Under Connecticut General Statutes, each municipality is required to establish a Board of Education (BOE), which is responsible for overseeing the operation and governance of the public schools within its jurisdiction. (Connecticut General Statute (CGS) § 10-240). Among its statutory requirements, the BOE must ensure that students are provided with an appropriate learning environment, including (1) adequate instructional books, supplies, materials, equipment, staffing, facilities, and technology; (2) equitable allocation of resources among its schools; (3) proper maintenance of facilities; and (4) a safe school setting (CGS § 10-220(a)).

State law further requires each local BOE to prepare an itemized estimate of the cost to operate and maintain its public schools for the upcoming fiscal year (i.e., "proposed budget"). This proposed budget must be submitted – No later than two months prior to the City's annual appropriations meeting – to the Board of Finance or to the Board of Selectmen in municipalities without a Board of Finance, or otherwise to the designated appropriating authority.

The itemized proposed budget must be organized into broad expenditure categories – including, at a minimum, salaries, fringe benefits, utilities, supplies, and grounds maintenance – that are further broken down into detailed line items as required (CGS § 10-222).

Within 10 days of receiving the proposed budget, the Board of Finance (or other applicable appropriating authority) is required to provide recommendations to the BOE, including suggestions for consolidating non-instructional services and identifying potential cost efficiencies. The BOE may accept or reject these recommendations; however, if any recommendations are rejected, the BOE must provide a written explanation outlining the basis for its decision to the appropriating authority (CGS § 10-222).

CITY CHARTER

The City Charter establishes the framework for the municipal budgeting process and sets forth key timelines and requirements for budget development and approval. Under the Charter, Bridgeport Public Schools is considered a budgeted agency of the City.

CHAPTER 9 - BUDGET AND FISCAL CONTROLS

Section 1. - Budgeted Agency Defined.

- For purposes of this chapter, a "budgeted agency" is defined as any board, commission, department, officer, or agency of the City to which funds are appropriated.

Pertinent excerpts from Section 5. - Budget; Mill Rate:

- Each budgeted agency shall, on or before a date determined by the Mayor, report to the Office of Policy and Management an estimate of the amount of money required for the next ensuing fiscal year, giving details as far as practicable.
- Each budgeted agency shall, on or before a date determined by the Mayor, report to the Office of Policy and Management an estimate of the amount of money required ...
- The budget adopted by the city council as provided in Subsection (b) shall be submitted to the mayor not later than the second Tuesday in May of each year.
- The draft capital budget shall be submitted to the Mayor no later than the first Tuesday in February annually.
- Not later than the first Tuesday in March of each year, the Mayor shall submit a proposed capital budget to the City Council.
- Not later than the first day of November of each year, every budgeted agency of the City shall submit to the Director of Policy and Management an estimate of the capital expenditures required in each of the next three fiscal years.

The annual dates for all key activities are published and disseminated by the City to the Departments. BOE will incorporate those key dates for the current budget cycle into the City's Annual Budget Calendar.

BRIDGEPORT SCHOOL BOARD POLICIES

Section 3000 of Bridgeport's Board of Education Policies designates the authority and responsibility for budget development, approval, and monitoring. The excerpts below directly relate to and inform the budget development process outlined in this manual.

3000 Concept and Roles in Business and Non-Instructional Operations

The Board shall have responsibility for securing adequate finances for the school district via its approving an annual budget, securing grants and for the evaluation of school expenditures.

Financial management for Bridgeport Public Schools shall be the joint responsibility of the Board, the Superintendent, and the Chief Financial Officer.

The Board shall have control and management of educational appropriations, and shall use such funds as it deems necessary and proper to support the mission and goals of Bridgeport Public Schools.

3010 Goals and Objectives

The Board of Education recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state, and federal funds allocated for use in public education, the board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

3100 Operations Budget / Budgeting System

The budget shall represent the controlled expenditure plan for the Bridgeport Public School System. The Superintendent shall make expenditures and commitments in accordance and in harmony with such budget. The Superintendent shall be responsible for the preparation and implementation of the annual school budget adopted by the Board of Education.

Excerpts from 3110 Budget: Planning

As a preliminary part of the development of the budget, the Board of Education shall study the school program in relation to the present and future instructional needs of the students, the strategic plan, and the community.

In an effort to make the budget a comprehensive reflection of the financial needs of the school system, recruited in a special committee will be representatives of the community, students, certified and non-certified staff, and the administrative staff in the budget process. Their names will be submitted to the Board of Education. The procedure for the involvement of these representatives shall be developed by the Superintendent of Schools and implemented by the Superintendent's Office with notification to the BOE of selected participants in this process.

Setting Budget Priorities

The Board of Education will, on an annual basis, establish and approve budget guidelines and priorities.

Adoption of Budget

A recommended budget shall be compiled and submitted to the Board of Education and the Mayor in accordance with the City Charter. Before taking action, the Board shall hold at least one budget workshop. It shall be examined, altered if necessary, and the approved school budget shall then be submitted to the city.

Preparation of Budget Document

The Superintendent shall be responsible for the preparation of the annual school budget.

In an effort to make the budget a comprehensive reflection of the financial needs of the school system, steps shall be taken to involve representatives of the certificated and non-certificated staff, and the administrative staff in the developmental process.

An annual budget calendar shall be developed and distributed in October of each year to all involved in the budgeting process.

Board Policy 3160 Transfer of Funds Between Categories-Amendments Appropriations Transfers

The Superintendent may transfer up to \$49,999 within the below listed budget categories/sections of any unexpended portion of any appropriation for school purposes to any other item. Expenditures shall not exceed the appropriation made by the fiscal authority combined with such money as may be received from other sources for school purposes.

The Board of Education shall be notified monthly of any individual budgetary transfer of funds within budget categories/sections which exceeds \$50,000 before such transfers are made.

The definition of "categories/sections" as used in this policy, shall be limited to the following five budget categories:

- 1. Personnel Services (object codes 51xxx)*
- 2. Other Personnel Services (object code 51xxx)*
- 3. Fringe Benefits (object code 52xxx)*
- 4. Operational Expenses (object code 53xxx-55xxx)*
- 5. Special Services (object code 56xxx-59xxx)*

To allow scrutiny of the expenditures and to allow the Board to exercise its oversight responsibility, the Superintendent of Schools will furnish to the Board of Education monthly expenditure statements and quarterly budget projections.

Financial reports presented to the Board should include a record of the original budget approved by the Board and the amended budget as a result of any transfers made during the year. In addition, changes in revenues resulting from changes in the amount of grant awards, new grants, or changes in state or local funding that occur during the year, must be brought to the Board to approve the change in budgeted revenues and authorize the expenditure of those funds for their intended purpose.

PROCEDURES

Capital Budget

Step 1: Set up the budget submission files for the coming year

Timeline: September through December

The Capital Budget is typically produced under the direction of the City's Chief Operating Officer. Finance's role in the process is to ensure that due dates are met, the final drafts of the five-year plan is accurate and reflects the District's educational and financial priorities, and to discern the impact that the Capital budget will have on the General Fund Maintenance budget.

Building Operations sends out the Capital request form to the schools and departments giving them a due date.

Building Operations gathers the requests and compiles the requests and begins the process of prioritizing them as maintenance versus capital needs and urgency.

Building Operations draft a Capital Budget and presents to the Superintendent and CFO for review and approval.

Building Operations presents the Superintendent's approved Capital Plan to the full School Board for review and approval.

Building Operations submits the Board approved Capital Plan Budget to the City OPM.

Food & Nutrition Services Budget

Timeline: December thru January

The Food & Nutrition Services (FNS) budget is presented to the Board of Education as a part of the overall budget presentation. The FNS budget request is due to the Finance Department (CFO) from FNS on December 1.

Step 1: Provide FNS a copy of the actual revenues and expenses

Provide FNS management with a report of actual revenues and expenditures, including:

- Two prior fiscal years of actual financial data
- The current year budget
- Current and projected fund balance over time

Instruct FNS management to submit their budget request along with detailed justifications for any proposed increases. Justifications should include an explanation of the anticipated impact on the overall fund balance.

Step 2: Upon receipt, the Finance Department will review the submission to determine:

- Whether the requested increases and supporting justifications are appropriate.
- Whether revenue projections are reasonable based on enrollment and meal participation trends.
- The adequacy and sustainability of the fund balance.
- Whether the general operating fund would require an offset in the event of a deficit.

Step 3: Determine appropriate direct and indirect costs to be charged to the fund.

- If FNS is operating at deficit and the fund balance cannot support the loss, charging additional costs to the fund may not be appropriate (refer to applicable state guidance).
- Calculate the indirect cost rate in accordance with state and federal requirements based on projected revenue and expenses.
- Identify allowable direct costs consistent with state and federal regulations.

Step 4: Provide a copy of the proposed budget to the Superintendent for review

The submission should be formatted as a combining statement of revenues, expenditures, and changes in fund balance document, with supporting detail available as needed.

Step 5: Present the FNS Budget with the Operating Budget to the Board of Education

The presentation should also be formatted as a combining statement of revenues, expenditures, and changes in fund balance document and presentation.

Beginning the Operating Budget Process

To begin the process, the Finance team develops a standardized template for the submission of budget requests from campuses departments. The Allovue financial reporting system will be utilized and configured to consolidate submissions into a single, unified document for Finance team review and use throughout the budget process. The system should be set up to populate the reports and supporting files that will ultimately be used to create the Superintendent's Recommended Budget Book for the Board review.

Step 1: Begin compiling a draft Budget Calendar

Timeline: By policy, the budget calendar must be posted in October. Therefore, this process must be completed prior to the first Board meeting in October to allow for Board approval before posting.

The City Ordinances provide guidelines for the budget development process. Based on these requirements, the City establishes an annual budget calendar for all City departments, including the Board of Education.

To begin developing the district budget calendar, Finance staff should start with the prior year's approved budget calendar and insert the required City-established deadlines in appropriate places. The first City deadline is typically the submission of the **"BOE Five-Year Capital Budget Request to City/OPM"**

From these mandated City deadlines, Finance staff should work backward to establish all preceding internal deadlines necessary to meet the required submission dates.

Key planning questions should include:

- When will campuses and departments receive the capital budget request forms?
- When will completed submissions be due to Central Office?
- When will the consolidated Capital Budget be submitted to the Superintendent for review?
- At which Board meeting will the Capital Budget be presented for review and approval?

There may be multiple calendars developed as part of the budget process.

The Board and Community Calendar will include key informational and action-oriented dates relevant to the Board and the public. While it may reference general administrative milestones between Board actions, its primary focus is on dates pertinent to governance and public engagement, including:

- Dates when the Board or its committees will receive information or be asked to take action
- Dates of public meetings, community forums, or Board workshops
- City-required submission deadlines and action dates

The Budget Calendar for Department Heads and Principals will provide more operational details that will include:

- Dates when the administration will distribute budget instructions and forms, as well as submission deadlines for required actions
- Scheduled meetings to review the budget process and discuss departmental or school-level requests
- All dates included in the Board and Community Calendar to ensure alignment and awareness of how individual actions connect to the overall process

Before submitting the draft calendars to the Superintendent:

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- Identify a proposed date for the establishment of a budget committee, as required by policy
 - Verify scheduled Board meeting dates
 - Propose dates for public meetings and workshops
 - Clearly mark the calendar as DRAFT

Step 2: Submit the draft budget calendar to the Superintendent

Timeline: Prior to the first Board meeting in October

Submit the draft budget calendar, along with details of internal processes, to the Superintendent with the following requests:

- 1) Identify a date for the appointment of budget committee members, as well as the role they will be expected to perform (i.e., provide assistance as needed to the Superintendent in setting up meetings and making calls, etc.)
- 2) Finalize proposed dates for community meetings prior to the issuance of the budget, as well as Board workshop dates. It may be advisable to consult with the Board Chair in advance of the October meeting to minimize discussion or revisions during the October Board meeting.
- 3) Identify time on the Superintendent's calendar for key budget activities, including pre-budget reviews, discussions regarding potential budget reductions, meetings with principals and department heads, and related planning sessions.
- 4) Determine the level of detail that the Superintendent would like to present to the Board regarding the budget process at the October Board meeting.

Step 3: Submit the draft budget calendar to the Board and post to the website when approved

Timeline: First Board meeting in October

Submit the proposed budget calendar to the Board, along with any additional information regarding the budget process as deemed appropriate by the Superintendent.

Upon Board approval, the budget calendar should be posted on the District website in a prominent location. Consider placing it in multiple locations (such as the Board page, and the District homepage) to ensure visibility and accessibility for the community.

Step 4: Finalize the budget templates and budget manuals

Timeline: October/November

This step includes the finalization of all budget development tools and supporting documentation, including:

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- Drafts of Allocation Models,
 - Operating and Grant Budget Templates in Allovue,
 - Forms used for submitting budget justifications, staffing requests, capital budget requests, and related materials.

Allocation Model: The development of the Allocation Model begins within the Finance Department; however, it is ultimately the result of collaboration with Academic leadership. While prior-year models may be used as a starting point, several key components must be updated annually, including:

- Detailed student enrollment projections
- Current staffing levels by school and department, including positions allocated from Central Office to the schools)
- Changes in state or federal requirements that may impact staffing or resource allocation

Once Finance has drafted the initial model, a meeting of district leaders (Executive Cabinet members) should be convened to review and discuss the proposed framework. Cost projections should be included to compare the financial impact of maintaining the status quo versus implementing any recommended changes.

Operating and Grant-Related Budget Templates: While the primary focus is on the Operating Budget, the impact of grant funding on staffing and operational expenditures is critical. The District will assume the previous year's Grant funding will remain flat-funded unless the District is made aware of any significant changes.

The Allovue software will enable the District to view the operating and grant funding by campus and department to discuss changes in the allocations relating to each funding source.

Finance will include steps in the Allovue process with detailed instructions for Principals and Department Heads upon implementation of Allovue report writing software.

Forms: Finance will identify the forms that will be needed, as well as the process by which the forms will be submitted and stored.

Step 5: Gather Projections

Timeline: October/November

Enrollment, revenue projections (including grant and general fund), and expenditure projections are required at multiple stages throughout the budget development process. The following outlines the key projections needed and their corresponding sources:

Revenue projections – The Department of Grants Development and Management will have a list of current grants and their allocations, and projections of what grant funds are anticipated for the new fiscal

year. General fund projections from state, local and federal direct sources can be gathered in Finance, based on high-level projections for the new fiscal year.

First quarter actual expenses – The Finance and Grants Department prepares Quarterly Financial Condition Reports which include first quarter year-to-date actual expenses and projections.

Projected enrollments – Data Management provides projections to Finance using the PowerSchool system. The numbers are preliminary and may be adjusted throughout the process as additional information becomes available.

Step 6: Staffing Analysis

General Fund and certain grant sources are used to fund staff salaries and benefits. As a result, accurately determining staffing needs, funding sources, and requested adjustments to existing positions or staffing levels is a complex process that requires careful analysis and coordination. The Finance Department will prepare a list of all staff assigned to a school or department showing the name, classification title, funding source and the like. The instructions will accompany the staffing list (see instruction in the Principal and Department Head Budget Manual), asking them to:

- Validate the Accuracy of Staffing Lists
- Anticipate Staff Movement
- Submit Request for New Positions
- Submit Requests to Reassign Staff
- Submit Requests for Contract Non-Renewals
- Prepare and submit Priority list of Positions in Event of Staffing Reductions

Step 7: Finalize the Budget Planning Process

Timeline: Mid-October

Set up a meeting with the Cabinet and Finance staff to finalize planning activities and create an overview of the process and calendar.

Initiating the Budget Creation Process

Step 1: Hold internal budget kick-off meeting

Timeline: End of October

The Superintendent will set meeting time and agenda for this meeting

Finance will prepare the packet of information to be distributed to the participants.

Prior to the meeting, prepare a calendar showing when meetings will be held with each principal or department head so they can mark their calendars and take steps to meet with their School Governance Councils (SGCs).

Arrange for the Margaret Hughes to discuss the role of SGCs in the process.

Step 2: Hold Individual budget meetings with Principals and Department Heads

Timeline: Mid- November

Step 3: Gather and analyze preliminary budget requests

Timeline: Due two to three days after individual meetings.

Budget requests will be submitted through Allovue upon full implementation. As the requests come in, they are compiled in Allovue. Review each request to determine if all information needed is received, including staffing forms, justifications, etc.

- Examine all new or increased requests and note the request type and the justification. If the same or similar type of request is requested, compile the requests for review by the appropriate cabinet members.
- Note which requests will impact the general fund specifically or are grant related.
- Prepare a compiled version, costing out all of the new or increased requests in a summary format for all schools or departments for discussion with the Cabinet as a whole. Identify those that Finance believes should be accepted or denied.

Step 4: Meet with individual cabinet members

Timeline: December 1

At this meeting, the cabinet should be given a full budget with all requests included along with the summary of the new or increased requests and Finance's recommendation for accepting or rejecting the requests.

Step 5: Identify Fixed/Known Increases/Decreases to the Budget

Timeline: December 1

Revenue projections from all sources should be clearly outlined and reviewed throughout the budget development process. This includes projected grant revenues, state aid, local funding, and any other revenue sources, all of which evolve as new information becomes available during the budget process. The Finance team should document all revenue assumptions and monitor for any changes in funding formulas, grant eligibility, or other state- or federal-level policy developments that could impact projected funding. Expenditure projections should also account for expected annual increases in salaries, benefits, utilities, transportation, and other operational costs. These increases are typically driven by cost-of-living adjustments (COLA) established through bargaining agreements, changes in benefit rates and rising utility costs.

In addition, changes in student enrollment – whether overall or within specific program areas – should be analyzed for their impact on staffing levels and allocations under the budget allocation model.

Each recurring increase or decrease should be quantified, and a concise one-page summary of the projected changes along with their corresponding cost drivers, such as contractual obligations, enrollment shifts, or changes in legislation or policy.

Step 6: Revise projections, staffing allocations, based on modifications to date

Timeline: December 1

During the budget development process, updated information on grant awards, student enrollment counts, and other key data may become available. When this occurs, the Finance team should return to the original data sources and request updated projections as needed. Once received, revised projections should be incorporated into and used to update the proposed budget accordingly.

Step 7: Review Staffing Impact on Budget and modify as needed.

Timeline: December 1

Finance is responsible for projecting the impact of COLA increases on staffing costs for the upcoming fiscal year. In addition, based on staffing levels and classifications, projected benefit costs must be calculated for the coming year.

The funding source for staff positions is also a critical factor in the budget process, as positions may be funded through either grants or the general operating budget. In some cases, it may be necessary to reallocate positions between grant funding and the operating fund in order to balance the budget appropriately.

Step 8: Compile final budget with requests for Cabinet/Superintendent review

Timeline: Mid to End of December

The Finance team compiles the proposed budget based on campus and department submissions, including a clear explanation of which requests are included or excluded based on funding availability and overall reasonableness.

The CFO, in collaboration with the Finance team, reviews all relevant current-year financial data and develops preliminary projections for the upcoming fiscal year, aligned with the district's strategic school improvement plan.

In addition, the Food and Nutrition Services (FNS) budget plan for the new fiscal year is developed.

The Superintendent, CFO, and Cabinet then meet to reach agreement on the final budget document and presentation materials that will be presented to the Board.

Superintendent's Proposed Budget presentation to the Board and Community

Step 1: Prepare a Budget Book

Timeline: One week prior to release to the Board

Allovue will be used to create a budget book for the Superintendent's Proposed Budget containing the following (From GFOA <https://gfoa-craftcms.files.svdcdn.com/production/pdfs/Budget-Criteria-Guide-Form.pdf?dm=1765917668>):

- A table of contents that facilitates easy access to information.
- A coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.
- A budget message that articulates priorities and issues for the upcoming year.
- An overview of significant budgetary items and trends should be provided.
- An organization chart for the entire entity.
- Describe all funds that are subject to appropriation.
- Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate.
- Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.
- Include a coherent statement of entity-wide long-term financial policies.
- Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.
- Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.
- Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
- Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.
- Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.
- Explain long-range operating financial plans and their effect upon the budget and the budget process.

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- Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
 - Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
 - A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.
 - Include departmental/program descriptions.
 - Include clearly stated goals and objectives of the department or program.
 - Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.
 - Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

Once compiled, pass the draft through editors to identify spelling, grammar and punctuation and validate the numbers.

Step 2: Prepare PowerPoint presentation and talking points

Timeline: One week before the presentation

Based on the budget book, create an outline of the primary topics that the Superintendent will want to convey to the Board. Slides should be simple; and direct the reader to pages in the main budget book where additional details can be found.

The Superintendent and Assistant Superintendent as well as Cabinet members may contribute to the talking points for the Superintendent.

Step 3: Prepare for and hold Board workshops

Timeline: At the scheduled December Board Meeting or a Special Called Meeting

Provide Board members with both a complete hard copy and digital copy of the Superintendent's Proposed Budget as part of the Board packet for the meeting. A copy of the PowerPoint presentation may also be included, though it is optional.

Board members should be prepared for questions and concerns related to the proposed budget. Anticipate complex issues in advance and prepare clear verbal responses where additional detail or research may be required. When possible, become thoroughly familiar with the budget document so that Board members can be directed to specific pages within the budget book during discussion.

Board workshops may be structured as either general open forums or focused discussions on specific components of the budget (e.g., operations, academics, school staffing, etc.).

Determining the structure and format of these presentations in advance, in collaboration with the Board Chair, is essential, as all workshops must be publicly noticed in accordance with Open Meetings requirements.

Step 4: Once Board approves the District (BOE) requested budget, enter the request into MUNIS for City review

Timeline: As stipulated by the City

The City's budget calendar contains a date by which all departments must enter their proposed budgets into MUNIS. It is generally after the Board has reviewed and approved the proposed budget incorporating any changes made during the Board workshops.

Step 5: Submit the Board-approved budget to the Mayor/OPM

Timeline: As stipulated by the City

The Mayor formulates the General Fund Budget, including the City contribution to the BOE. The Superintendent confers with the Mayor on the BOE's monetary need and requested City share of the BOE budget.

Step 6: Work with the State, City, Board and Superintendent on Balancing the Budget

Timeline: As stipulated by the City

Work with the State, City, Board and Superintendent to balance the Budget based on monetary need.

Step 7: Enter Adopted and Approved budget into MUNIS

Timeline: As soon as the City and Board adopts the budget (Middle to late June).

Step 8: Modify grant revenue projections once grants are awarded for the new year.

Timeline: As grant awards are received.

The CFO may authorize the expenditure of some, but not all grants, in advance of receiving the final notices of award. This is done on a case-by-case basis in instances where timely expenditure of funds is critical for purchases for items required at the beginning of the school year.

Specific to federal pass-through grants and state allocations, as grants are reviewed by the Connecticut State Department of Education (CSDE), the district's Department of Grants Development and Management (henceforth, "Grants Department" or "Grants") will work with district leadership to determine whether revisions are needed to the amount requested or to the

originally submitted plan. If revisions are required, the Grants Department will follow procedures outlined in the Grants Procedure Manual to complete revisions.

If a grant award is reduced compared to the prior year and differs from the revenue assumptions in the budget, Grants and Finance Department staff must assess the impact on planned expenditures funded by that grant and adjust the expenditure budget accordingly. This includes determining which traditionally grant-funded expenses will be eliminated through budget reductions or absorbed into the operating budget.

Budget Transfers and Amendments

The process for making grant-related budget transfers and amendment is found in the Grants Management procedures manual. This procedure addresses the process for transfers and amendments to the operating budget.

According to statute and Board Policy, the School Board is charged with approving a budget, typically at the fund, function and object code level. The forensic audit recommends obtaining Board approval for budget amendment. Board Policy 3160 specifically addresses the budget transfer and amendment process.

Requesting Approval of Budget Transfers Under \$50,000

STEP 1: Department Submits Request

The school or department will enter the budget request for transfer into the MUNIS Budget Transfers and Amendments and provide a justification for the transfer. When the entry is complete, MUNIS will show “Pending Approval,” and MUNIS will forward the request through the approval paths set up in MUNIS. The approval path set up in Munis will forward the request to the Finance Department/CFO for review and approval.

STEP 2: Review the budget transfer request to determine:

- o If funds can be used for the requested purpose?
- o If coding for the transfer request is correct?
- o If the request involves grant funds, determine if additional documentation or budget amendments are required?

STEP 3: Final Approval by CFO

The final approval for all budget transfers rests with the CFO.

STEP 4: Upload documentation

Any documentation gathered during the request, review and approval process should be uploaded into MUNIS to provide historic references for auditors and others who may need information on why the transfer was made.

Requesting Board Approval of Budget Transfers

STEP 1: Enter the budget transfer request into MUNIS

Often times, large budget transfers will originate in Finance. Even in these cases, the budget request must be entered into MUNIS and a justification provided for the reason that the budget transfer is being requested. This should be done to ensure that there is a historic record of the request, even if the decision is later made to reject the request.

STEP 2: CFO Reviews Request and Take to Superintendent

CFO will review the request and consult with the Superintendent for his/her approval before submitting the transfer to the Board Operations/Finance Committee. All forms and justifications are provided to the Superintendent.

STEP 3: Submit the Budget Transfer Request to the Board Operations/Finance Committee

Following the discussion with the Superintendent, the CFO will document the Superintendent's approval in MUNIS, and submit the transfer request to the Board Operations/ Finance Committee for their review and approval using the Budget Transfer Template

BOARD OF EDUCATION

City Hall - 45 Lyon Terrace
Bridgeport, Connecticut 06604

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DATE: _____

Operations Committee Chair, Jennifer Perez
Operations Committee,
Board Members of the Bridgeport School District:

Enclosed for your review and approval, please find Budget Transfer Document # _____ for fiscal year _____ which has been reviewed by the Finance Department/CFO and is summarized below. This budget transfer is to be added to the Board meeting agenda scheduled for _____ to be referred to the Operations Committee.

The Finance Department requests the transfer of \$ _____ from the Account (NAME) _____ (#) _____ into Account (NAME) _____ (#) _____ for the purpose of _____.

The Finance Department recommends the above budget transfer and asks for Board authorization to proceed.

Should you require further information, please don't hesitate to contact me.

Respectfully,

Chief Financial Officer

cc: Dr. Royce Avery
Jennifer Perez
Maritza Estremera Jimenez
Jowanne Burks-Jennings
Patricia St Louis
Arthens Dacres
Olivia Deaderick
Danielle Cauchon

STEP 4: Board Operations Committee Reviews Request

The Board Operations Committee will accept or reject the request. If accepted, the Committee will forward the transfer request to the full board for final approval using the following template. Should the Board have questions, the CFO will provide the information requests.

**CITY OF BRIDGEPORT
BRIDGEPORT PUBLIC
SCHOOLS
BOARD BUDGET
TRANSFER
REQUEST/JUSTIFICATION DOCUMENT
JD #**

BE IT RESOLVED:

That the Bridgeport School Board finds that the unencumbered balance of the "transferred from" appropriation(s) listed below equals or exceeds the estimated expenditures of the Board required for such purpose during the remainder of the current fiscal year. The Board finding that the remaining amount after transfer is sufficient for all expenditures of the school district for the remainder of the budget year is justified by the following determination of facts and actions taken:

Appropriation Account Number	Allocated To	Approved Budget	Amount of Transfer	After Transfer

REVENUES:

**A. BE IT
FURTHER
RESOLVED:**

That the Bridgeport School Board finds that such transfer of funds will not reduce Bridgeport School district revenue or revenue estimates for the current or future fiscal year.

COMMENTS:

Please make the above budget transfer revision to reflect a more accurate distribution of funds.

Chairman Operations Committee:	
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Date of action:	
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STEP 5: Enter the Board's decision on the Budget Request in MUNIS

Assuming the Board approves the transfer, the Finance department will finalize the budget transfer in MUNIS with the CFO's final approval/posting. If the Board does not approve the request, this information will also need to be entered into MUNIS to close out the request.

STEP 6: Upload all Documentation into MUNIS

Once the budget transfer is posted in MUNIS, the Finance department will attach a copy of the board's approval, minutes of the meeting to the transfer, journal entries in Munis. A copy of the detailed budget transfer and the board's minutes of approval will be made for the outside auditors for their year-end audit review.

INTERNAL 2028 ANNUAL BUDGET CALENDAR

Bold/Italics are items from short calendar.

Revised 10-9-26 *

BOE Approved 10-13-26

Date	Action	Details
March 2026 – August 2026	Build Budget Book Template (Build an outline of all of the components that will need to be filled in to create a real budget book Attempt to follow GFOA standards	Currently, Finance cannot create useful reports directly from MUNIS, and do not have the resources to create a real budget book without report writing software. 1) Purchase a report writing software Complete 2) Contact other towns to see what they are using –Complete 3) Check with the City - City is implementing a new system, could they get the same thing – will it do what they need it to do? Complete 4) Check with IT, the Grants Department and other users to make sure the new system will work for all departments. - Complete 5) Could the system help principals and end users see/ monitor their budgets? Yes 6) Request purchase once a system is identified that meets BPS needs. Complete - Allovue 7) Implement System – bring IT earlier to make sure it all works with current system -In Progress 8) Test it all out to see how it could be used to directly compile principal and department requests, fill in the components of the budget book and meet overall user needs -In Progress. Implementation in process.
September 15-30, 2026	Begin Draft of Budget Calendar, Budget Templates, and Budget Manuals	Create drafts of Allocation Models, Calendar, Operating Budget Templates & Justification Forms. Include City dates by ordinance if actuals are not yet available
End of September	Draft and Finalize forms and templates for operating and capital budget	Justification forms Request forms, etc. Principal procedure manual
October 5, 2026	Begin gathering projections	Need first quarter actual expenses Preliminary run of projected enrollments
October 15, 2026	Meeting with the Cabinet and Finance staff to Finalize Planning Activities and provide them an overview of the process and calendar	Current year allocation model and discuss changes Capital Improvement Request form needs to be finalized Dr. Avery to schedule – half day session to review all drafts, make edits, etc.

Date	Action	Details
		• <i>Set tentative dates for Community Forums – definition of this group and their purpose – SEE BOARD POLICY on setting up a committee etc.</i> • <i>Set tentative dates for Board Workshops</i> • <i>Set tentative dates for meetings with principals and department heads (before the holidays)</i> • <u><i>Give principals time and instructions for meeting with Campus committees</i></u>
October 21, 2026	Capital Improvement Request Form sent to Principals and Department Heads	Request sent out by COO with instructions and calendar.
October 25, 2026	Provide the Budget Calendar to the Board for review and comment – Publish once the short calendar is approved	By policy the budget calendar is to be posted in October. Draft Short Calendar is presented to the Board along with a brief overview of the process that is planned for the year. The Board needs to confirm community forums and Board Workshop dates before publication. Also provides them an opportunity to ask questions about the dates on the calendar and the process.
Between 10/15 and 10/30	Principals meet with campus-level committees to explain budget process, determine campus level priorities	Need to provide them some type of agenda to explain what they are asking the committee to provide to them – their priorities.
Between 10/15 and 10/30	Register and Position Allocations for the New School Year	In conjunction with Data Management, the CFO completes the register projections and related position allocations, based on the district's Allocation Model. • For any schools with changes in class structure, meaning loss or addition of classes, the CFO contacts principals to confirm data and reach agreement based on the data. • A net reduction in positions is incorporated into the Budget Gap Plan. A net increase in positions, beyond the initial projection, would increase the monetary need.
Between 10/15 and 10/30	Create allocation formulas and possible funding source	Review the formulas in advance of distribution with Executive Directors and management based on student enrollment projections.
Between 10/15 and 10/30	Group Meeting held to discuss enrollment	Set up meeting to include entire Finance team, Cabinet and Executive Directors.

Date	Action	Details
	projections and allocation models	
Between 10/15 and 10/30	Grant projections current and next year	Many budget books include this information showing projected FTE funded by grants, etc. Finance will incorporate both Operating and Grant funded allocated positions into the Departmental Budget.
Between 10/15 and 10/30	Update the Budget Procedure manual and forms	Finance will update the procedure manual for principals and department heads and include the forms in the procedures.
Between 10/15 and 10/30	Project the baseline increases over which the district has little control related to wages, benefits, utilities, transportation, and special education expenditures.	This is the starting point of what needs to be met in the current budget. Discuss with cabinet as part of creating allocation formulas and budget procedures.
October 20-23	Meet with Department heads	Department heads will meet with their program managers to ascertain their needs for the new fiscal year.
October 30, 2026	Internal Budget Kickoff with Principals and Department Heads	Dr. Avery to set meeting time and agenda for this meeting and distribute the draft budget calendar and budget manual for review and modification.
October 30 – November 2	Schedule meetings first with department heads and then with principals	The Superintendent's executive assistants will schedule allocation meetings with Cabinet Members, Department Heads, and then Principals. The Superintendent will determine who will attend the meetings in addition to the Finance Department.
November 5, 2026	Principals and Department Heads Submit Capital Needs for Consideration	The COO and his team begin compiling the request from the information submitted.
November 9-20, 2026	Hold Meetings with Principals	Make sure the principals have all information, manuals, allocation formulas and forms in advance of the meetings so they can prepare.
Two days after the meeting with the principals and department heads	Modified Budget Requests and Justification Forms due from Principals and Department Heads to the Finance Department	Every new request must have a justification form.

Date	Action	Details
Mid November to mid-December TBD	<i>Superintendent seeks input on the Budget Priorities from constituency groups through Thought Exchange.</i>	<i>Strategic Planning. Goal Setting. State purpose for these community forums. See Board policy. Establish a committee. Special Budget Committee established includes the representation of Community students, certified & non-certified staff and administrative staff.</i>
November 9, 2026	Submit and present a draft Capital Plan to the Cabinet	COO to prepare and present to Superintendent and CFO.
November 19, 2026 *	<i>A copy of the Draft Capital Improvement Plan to the Board of Education</i>	<i>COO/Superintendent sends the plan to Board to begin their review process in preparation for special called meeting.</i>
December 5, 2026	<i>Present Capital Improvement Plan to the Full Board</i>	<i>Board Meeting BOE Facilities Director/CFO/Superintendent presents District Plan to BOE for review, and then it goes to the City.</i>
December 9, 2026	<i>BPS submits the Capital Plan to the City OPM</i>	<i>Once the Board reviews and approves the plan, it goes to the City</i>
First part of December	Meet with individual cabinet members to discuss the requests they are responsible for.	Determine what requests can and should be included and what should not. Also duplicate requests. Assign cabinet members to go back and notify principals and department heads about what items are not going to be included or are modified. Ask for creative ideas for addressing needs.
December 1-10.2026	Revise projections, staffing allocations, based on modifications to date	
December 8–11, 2026	The draft budget is compiled, and the Superintendent, CFO and Cabinet confer on the initial budget request (projected monetary need), consider any potential revisions	The Finance team compiles the proposed budget based on campus and department requests, which includes an explanation of which special requests are included or excluded based on reasonableness and available funding. The CFO, with input from the Finance team, examines all relevant budget data for the current year and makes initial projections of the monetary need for the new year, within the context of the district's strategic school improvement plan.

Date	Action	Details
		In addition, the FNS [Food/Nutrition Services] Budget Plan for the new fiscal year is developed. The Superintendent, CFO and Cabinet meet to reach agreement on the final budget document and presentation tools that will be brought to the Board.
December 1, 2026	Child Nutrition Budget due to Finance	Present the two schedules that normally show in the CAFR to indicate what is expected in the coming year. Very clearly state the fund balance. In the case of the excessive fund balance, show the projected expenditures for capital improvements with a note saying why this is positive. Include a not on the amount of indirect costs being charged by GF and explain what that is repaying.
December 14, 2026*	Board Meeting - Superintendent and CFO present the 2027-2028 Operating Budget and Food Nutrition Center Budget	<i>Superintendent and CFO present the full budget to the Board. Should be in the form of a full budget book – presentation to emphasize the highlights.</i>
By December 31 st , City undergoes a financial audit including BPS and single audit for BOE .	Audited numbers are used by BPS to begin preparing the EFS report	<u>Grants: Maps the org codes provided by the state, using eGMS system.</u> <u>GF: Finance Maps the org codes for GF and compiles, etc.</u> <u>Reconciles – Desk audit questions to complete and send to CFO and Superintendent for review and submission.</u>
January 1- 15, 2027	Hold a series of Board Budget Workshops	The Budget Workshops are for reviewing the Superintendent's proposed budget. Modifications may be proposed by the Board.
January 21, 2026	BOE Regular Meeting: Approval – Operating and Food Nutrition Center Budget to be submitted to the City/OPM Office.	<i>The BOE approves the Budget Request, with the understanding that a Budget Gap Plan for the new fiscal year will be prepared in May/June initially and finalized in August, after the close of the prior fiscal year.</i>
January 20-26, 2027	City Departments (including BOE) enter FY 26-27 budget requests into MUNIS	From the City Budget Timeline • The BOE/Finance Office enters the budget request (total requested appropriation) into MUNIS, based on the Board/District's monetary request/need.

Date	Action	Details
		The FNS Department enters the projected revenue, as indicated in the FNS Budget Plan, in MUNIS.
January 20, 2026	City OPM Submits Proposed Five-Year Capital Plan for Fiscal Years 2028-2032 to Mayor	From the City Budget Timeline
February 9, 2027	BOE Submits Operating Budget to Mayor/OPM	
February 14 thru March 17, 2027	City's General Fund Budget	- The Mayor formulates the General Fund Budget, including the City contribution to the BOE. - The Superintendent confers with the Mayor on the BOE's monetary need and requested City share of the BOE budget.
March 2, 2027	Mayor Submits City Proposed Five-Year Capital Plan for Fiscal Years 2028-2032 to City Council	From City Timeline
March 22, 2027	Mayor submits City Proposed FY27-28 General Fund Budget to the City Council	From the City Budget Timeline
April/May 2027	State ECS and Major Grants	Fiscal decisions at the Federal and State levels, are monitored to determine or project the State Alliance ECS appropriation and major grant appropriations for the new fiscal year.
May 6, 2027	Adopted Budget – City Council	The City Council submits the Adopted Budget to the Mayor.
May 27, 2027	Mayor's Action	Last day for the Mayor to veto the City Council's Adopted General Fund Budget.
June 3, 2027	City Council Action	Last day for the City Council to vote on the Mayor's veto of the City Council's Adopted General Fund Budget.
May/June 2027	BOE – General Fund Budget Gap Plan – Initial	The initial Budget Gap Plan, designed to meet monetary needs, is completed and shared with the Board of Education.
June 16, 2027	Mill Rate	The City Council sets the mill rate within seven (7) days after action on the budget is complete.
June 09-June 18, 2027	BOE Adopts Next Year Budget	BOE – Board Adopts next year Operating Budget
July-August 2027	CSDE releases grant appropriations	The CSDE will release Federal/State grant appropriations, including Alliance, Priority, Title I,

Date	Action	Details
		Title II, Title III, Title IV, State Bilingual grants and IDEA.
September 2027	BOE-Final Budget Gap Plan for New Fiscal Year	The Budget Gap Plan is finalized, after the close of the prior fiscal year (August 31). This plan will incorporate updated fiscal projections and assumptions, based on the latest available data for operating and grant resources.