## **ENFIELD PUBLIC SCHOOLS Enfield, Connecticut**

## **Business/Non-Instructional Operations**

3160

## **Transfer of Funds**

In accordance with Connecticut General Statutes Section 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.

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 the Superintendent or his/her designee in the development, administration and monitoring of the budget.

In accordance with Connecticut General Statutes Section 10-222, the Board of Education may transfer any unexpended or un-contracted for portion of any appropriation for school purposes to any other item of such itemized estimate. The Superintendent is permitted to authorize the Business Manager to make transfers between line items as necessary if the urgent need to transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such transfer approvals by the Superintendent shall not exceed \$100,000. Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education, 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 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 the Board of Education, the Chairperson of the Board shall notify the Town Council 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.

The Board shall provide a written explanation of a transfer made under emergency circumstances to the town's legislative body or, if the legislative body is a town meeting, to the Board of Selectman.

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget (as amended by PA 13-60, An Act

Concerning Consolidation of Non-Educational Services)

Policy Adopted: December 12, 2018