

Business/Non-Instructional Operations

Transfer of Funds Between Categories

In accordance with Connecticut General Statute 10-222, the Board shall prepare an itemized estimate of its budget each year for approval by the voters of Easton. The Board of Education may transfer any unexpended or uncontracted for portion of any appropriation for school purposes to any other item of such itemized estimate, but expenditures shall not exceed the total appropriation made by the fiscal authority combined with such money as may be received from other sources for school purposes, i.e., grants, reimbursements, etc.

The Superintendent, including those personnel designated by the Superintendent, is authorized by the Board to transfer funds within (“intra-category”) any of the budget line items listed below except to fund an increase in staff. The Superintendent is likewise authorized to transfer funds between budget categories (“inter-category transfers”); however, all inter-category transfers in excess of \$10,000 will require Board of Education approval in advance of such transfer except in emergency circumstances as defined below. The Superintendent will notify the Board of Education, in writing, at the next regularly scheduled meeting of the Board of all transfers.

The Superintendent is authorized by the Board to transfer funds up to \$25,000 from any budget line item to any other budget line item, (“inter-category transfers”) under emergency conditions, if the urgent need for the transfer prevents the Board from meeting in a timely fashion to consider such transfer. All transfers in excess of \$25,000 will require Board of Education approval. All transfers made in such instances shall be communicated to the Board, will be submitted for approval at the next Board meeting, and a written explanation of such emergency transfer shall be provided to the Board of Selectmen.

The definition of “budget line item,” as used in this policy, shall be limited to the following seven budget categories:

- Personal Services – Salary and Employee Benefits (Object Codes 100 and 200)
- Purchased Professional and Technical Services (Object Code 300)
- Purchased Property Services (Object Code 400)
- Other Purchased Services (Object Code 500)
- Supplies (Object Code 600)
- Property (Object Code 700)
- Other Goods and Services (Object Code 800)

Legal Reference: Connecticut General Statutes

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