

Series 3000 – Business & Non-Instructional Operations

1. Budget/Budgeting System

B. Preparation of Budget Document

In accordance with Conn. Gen. Stat. § 10-222, the Suffield Board of Education shall prepare an itemized estimate of its budget each year for submission to the fiscal authority for review and appropriation. Line items for such budget estimates shall include, but are not limited to, the following:

- Salaries
- Employee Benefits
- Purchased Services
- Tuition, Public In-State
- Tuition, All Other
- Supplies
- Property
- Other

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.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her 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 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.

The budget report shall be presented to the Board of Education monthly at the regularly scheduled meeting in the month following the period for which such report is prepared.

Legal Reference: Connecticut General Statute 10-222

Policy adopted: February 27, 2007

SUFFIELD PUBLIC SCHOOLS
Suffield, Connecticut