

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

### **Transfer of Funds Between Categories; Amendments**

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, but 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.

Under emergency conditions, the Superintendent is authorized to transfer funds from any line item in an amount less than \$10,000 if the urgent need for the transfers prevents the Board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board.

**The definition of line item, as used in this policy, is limited to the categories listed below:**

- 100 - Personal Services- Salaries**
- 200 - Personal Services- Employee Benefits**
- 300 - Purchased Professional and Technical Services**
- 400 - Purchased Property Services**
- 500 - Other Purchased Services**
- 600 - Supplies**
- 700 - Property**
- 800 - Other Objects**

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget (as amended by PA 98-141).

Policy adopted: May 27, 2009

POMFRET PUBLIC SCHOOLS  
Pomfret, Connecticut