

Budgetary Management and Fiscal Control

The clerk-treasurer and the controller shall administer their separate functions in accordance with their respective duties and responsibilities, and shall at all times cooperate for the collective benefit of the school system. Questions concerning the division of responsibility shall be referred to the board of education for resolution.

The superintendent will be responsible for presenting an educational plan which outlines the programs that are necessary to achieve the board objectives established by the board. This plan will discuss the nature of each program, the estimated cost, the timing of implementation and the methods which will be used to measure its effectiveness over time.

The superintendent will have the responsibility and authority for the creation of the annual budget, based upon the approved educational plan, and for its presentation to the board of education for review and adoption.

The superintendent will have the authority to delegate the responsibility for the creation of the budget to each of his department heads. Moreover, the superintendent will have the authority to delegate the responsibility for coordinating the preparation of the budget and compiling the total budget to the controller and the budget coordinator.

The superintendent will have the responsibility for the review of each department budget and will have the authority to modify each budget as necessary to compile a total budget proposal which most closely meets the objectives and policies of the board, within the limits of available resources.

The superintendent will be responsible for the control of the annual budget, verifying that expenditures throughout the year are consistent with the budget plan and are in accordance with the objectives, policies, and program priorities of the board, and in no case, are in excess of available revenues.

The superintendent will have the authority to delegate the responsibility for the control of the annual budget to each of his department heads and will delegate the additional responsibility for controlling the total budget to the controller. In this latter case, the controller will work with each of the department heads to inform the superintendent of any areas of the budget where actual or forecasted expenditures either exceed or fall below the budget and explain how the situation will be corrected.

Budgetary Management and Fiscal Control (continued)

The superintendent will have the responsibility and authority for presenting a monthly budget control status report to the board of education. This report will review actual expenditures to date relative to the budget, and provide explanatory remarks as necessary to advise the board of the corrective measures which will be taken if actual expenditures are higher or lower than the budget.

The superintendent will have the responsibility and authority for recommending the organization and staffing of the controller's department and will be accountable for all of the activities of that department.

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