

**CONCEPTS AND ROLES IN BUSINESS AND
NONINSTRUCTIONAL OPERATIONS; GOALS AND OBJECTIVES**

Fiscal Management

The Board of Education recognizes that money and money management are a necessary support of the whole school program. To make that support as effective as possible, the Board intends:

- A. To encourage financial planning through the best possible budget procedures;
- B. To explore all practical sources of dollar income;
- C. To guide the expenditure of funds so as to extract the greatest educational returns;
- D. To expect top quality accounting and reporting procedures; to adopt and implement sound fiscal procedures. The Business Administrator or his/her designee shall prepare a manual of procedures to ensure that all business operations of the district are carried out uniformly, efficiently and in accordance with law and Board policy;
- E. To maintain a level of per pupil expenditure sufficient to provide high quality education.

Internal Controls / Standard Operating Procedures

The Board is committed to financial integrity and directs the Superintendent or his/her designee to establish specific regulations and standard operating procedures for business functions which are designed to provide District Administrators with reasonable assurance that the District's goals and objectives will be met and that meet the requirements of the New Jersey Administrative Code. Internal controls will promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with law and regulation.

The District may submit a written request to the Commissioner to approve an alternative system, approach or process for implementing the internal controls required in the New Jersey Administrative Code. The application, if any, must include documented evidence that includes but is not limited to, an independent, third-party written assessment that the alternative system, approach or process will achieve the same safeguards, efficiency and other purposes as the specified internal control requirement(s).

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FILE CODE: 3000/3010

Personnel Tracking and Accounting

The District will maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with the applicable provisions of the New Jersey Administrative Code.

Financial and Human Resources Management

In the event that the District's budget exceeds the amount established by the New Jersey Administrative or the total number of employees in the District exceeds three hundred (300), the District will maintain an enterprise resource planning (ERP) system which integrates all data and processes of the District into a unified system in compliance with the applicable provisions of the New Jersey Administrative Code

Support Services

The Board of Education expects operation and maintenance of the school plant and equipment to set high standards of safety, to maintain the health of pupils and staff, to reflect the aspirations of the community, to support environmentally the efforts of the staff to provide a good education and to preserve the community's major investment.

In order to provide services that sufficiently support the educational program, the Board establishes as broad goals:

- A. To provide a physical environment for teaching and learning that is safe and pleasant for pupils, staff, and public;
- B. To provide safe transportation for eligible pupils;
- C. To make nutritious meals available to pupils;
- D. To provide resources, facilities and assistance to meet the needs of the educational program as they develop.

Long range Plans

In compliance with law, the Superintendent will develop a five year comprehensive maintenance plan. The Board will review this plan, and the District's long range facilities plan annually, and will revise them as necessary with the advice of the Superintendent.

Dated: March 11, 1997

Date Revised: November 30, 2009

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<u>Legal References:</u>	N.J.S.A. 2C:30-4	Disbursement of public moneys, incurrence of obligations in excess of appropriation
	N.J.S.A. 18A:4-14	Uniform system of bookkeeping for school districts
	N.J.S.A. 18A:17-14.1 through 14.3	Appointment of school business administrator; duties; subcontracting; tenure acquisition
	N.J.S.A. 18A:17-24.1	Sharing of superintendent, school business administrator; procedure
	N.J.S.A. 18A:18A-1 et seq.	Public School Contracts Law
	N.J.S.A. 18A:20-1 et seq.	Acquisition and Disposition of Property
	N.J.S.A. 18A:33-1 et seq.	Facilities in general
	N.J.S.A. 18A:39-1 et seq.	Transportation to and from schools
	N.J.S.A. 40:8A-1 et seq.	Interlocal Services Act
	N.J.A.C. 2:36-1.1 et seq.	Child Nutrition Programs
	N.J.A.C. 6A:9-12.1 et. seq.	Requirements for administrative certification
	See particularly: N.J.A.C. 6A:9-12.1, -12.2,-12.3(d), -12.7	
	N.J.A.C. 6A:23-1.1 et seq.	Finance and Business Services
	See particularly: N.J.A.C. 6A:23A-6.4 through 6.13	
	N.J.A.C. 6A:26-1.1 et seq.	Educational Facilities
	N.J.A.C. 6A:27-1.1 et seq.	Student Transportation

**Possible
Cross References:**

3100	Budget planning, preparation and adoption
3200	Income
3300	Expenditures/expending authority
3326	Payment for goods and services
3400	Accounts
3500	Noninstructional operations
3510	Operation and maintenance of plant
3530	Insurance management
3541	Transportation
3541.32	District owned vehicles
3542	Food service
3452.1	Local Wellness
3543	Office services

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3570	District records and reports
3600	Evaluation of business and noninstructional operations
7110	Long-range facilities planning
9123/9124	Appointment of board secretary; appointment of business official
9250	Expenses, Travel reimbursements