MERCHANTVILLE BOARD OF EDUCATION 130 South Centre Street Merchantville, New Jersey 08109	File Code: 3000/3010 Adopted: 09/27/88 Revised: 10/27/09 Reviewed: 04/08/2024

Concepts And Roles In Business And Non-Structural 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 of education is committed to financial integrity and directs the chief school administrator 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 N.J.A.C. 6A:23A-6.5 through 6.13. Internal controls shall 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 this subchapter. The application 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).

Personnel Tracking and Accounting

The district shall 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 N.J.A.C. 6A:23A-6.8 (by December 31, 2009).

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 chief school administrator 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 chief school administrator.

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

Legal References:

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:23-1.1et seq.	Finance and Business Services
N.J.A.C. 6A:23A-6 et.seq.	Accountability Regulations
See particularly: N.J.A.C. 6A:23A-6.4 -6.13	
N.J.A.C. 6A:26-1.1et seq.	Educational Facilities

N.J.A.C. 6A:27-1.1et 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
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

*Indicates policy is included in the Critical Policy Reference Manual.

NJSBA Date: 07/09