POLICY: CONCEPTS AND ROLES IN BUSINESS AND NON-INSTRUCTIONAL 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 the support as effective as possible, the Board intends:

1. To encourage advance planning through the best possible budget procedures;
2. To explore all practical sources of dollar income;
3. To guide the expenditure of funds so as to extract the greatest educational returns;
4. To expect top-quality accounting and reporting procedures; to adopt and implement sound fiscal procedures. The Board Secretary 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 sound fiscal practices.
5. To maintain a level of per pupil expenditure sufficient to provide high quality education.

Support Services

The Board of Education expects operation and maintenance of the school plant and equipment to set high standards of safety, to promote the health of pupils and staff, to reflect the aspirations of the community at its best, 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:

1. To provide a physical environment for teaching and learning that is safe and pleasant for students, staff and public;
2. To provide safe transportation for eligible students;
3. To make nutritious meals available to students;
4. To provide resources, facilities and assistance to meet the needs of the educational program as they develop.

Inspection of Financial Records
In addition to the annual audit, the Board of Education authorizes and directs the Board Secretary at his/her discretion, to inspect from time to time as necessary or at least once a year, any or all financial records of all school and Board-sponsored activities accounts.

**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.

**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:17-14.1 through -14.3 Appointment of school business administrator; may act as secretary; duties, etc...
N.J.S.A. 18A:39 Transportation to and from schools
N.J.A.C. 6:3-1.18 School Business Administrator
N.J.A.C. 6:8-4.3(a)1 Evaluation of elements and standards (Planning)
N.J.A.C. 6:8-4.3(a)5 Evaluation of elements and standards (facilities)
N.J.A.C. 6:8-4.3(a)10 Evaluation of elements and standards (Financial)
N.J.A.C. 6:8-8.3(b)5 Procedures for evaluation and certification (facilities)
N.J.A.C. 6:8-8.3(b)11 Procedures for evaluation and certification (Financial)
N.J.A.C. 6:20-2 Bookkeeping and accounting in local school districts
N.J.A.C. 6:21 Pupil transportation
N.J.A.C. 6:22 School facilities planning services
N.J.A.C 6A: 23-1.1 et seq. Finance and Business Services
N.J.A.C. 6a:26-1 et seq. Educational facilities
N.J.A.C. 6A:27-1.1 et seq. Student transportation
N.J.A.C. 6:79 Bureau of child nutrition programs

**Cross References:**

3100 Budget Planning, Preparation and Adoption
3200 series Income
3300 series Expenditures/expending authority
3400 series Accounts
3500 Noninstructional operations
3510 Operation and maintenance of Plant
3541.1 Routes and Service
3570 District Records and Reports operations
3600 Evaluation of Business and Noninstructional Operations
7110 Long-Range Facilities Planning
9123 Board Secretary

Adopted: June 29, 1987
Revised: August 28, 1989
Revised: June 30, 2997
Revised: August 20, 2007