

Pemberton Township Board of Education
Regulation

Business & Non-Instructional Operations

Series 3000

Budget Hearing

Regulation 3111

Date: May 1, 2010

Date Revised:

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Regulation: Budget Development Process (General)

School Budgets

Budgets are the responsibility of the Directors/Supervisors/Principals. They are the individual's assigned oversight of specific programs within the district (i.e. Principal, Director of Transportation, and Athletic Director). It is also the responsibility of the Directors/Supervisors/Principals to justify proposed expenditures in each of the line item accounts. They should track their accounts during the year making the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the budgets, these individuals will be notified of the amount and are responsible for re-submitting the changes to the revised budget. Below is a tentative schedule of the budget process.

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year making the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the school budgets, the Building Principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

Early December

1. Budget Kick-off meetings with Principals
2. Distribution of Historical expenditures and baseline budget for upcoming year.
3. Explanations and directions given to all Principals on increases/decreases to baseline budgets

January

1. First week of January- return of the individual school/ department line item Budget, along with supplemental requests
2. Mid-January, meeting with the Superintendent of Schools, School Business Administrator, Curriculum Director, Special Services Director and Human Resources and individual School Principal or Supervisor to review needs for the following year.
 - a. Each principal presents and defends his/her budget request
 - b. Superintendent gives directions to the Principals

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February

1. Beginning of February – State Aid notifications determine the final decisions on School Based Budget.

2. Principals notified of status of submissions of their budgets.

Department Budgets

Budgets are the responsibility of the Directors/Supervisors/Principals. They are the individual's assigned oversight of specific programs within the district (i.e. Principal, Director of Transportation, Athletic Director) It is also the responsibility of the Directors/Supervisors/Principals to justify proposed expenditures in each of the line item accounts. They should track their accounts during the year making the necessary transfers needed to ensure no accounts are over-expended. If during the budget development process there is a need to reduce the budgets, these individuals will be notified of the amount and are responsible for re-submitting the changes to the revised budget. Below is a tentative schedule of the budget process.

December

Directors and Supervisors are given a Baseline Budget to use in formulating their next year's needs.

January

Detailed Budgets and support are submitted to the Business Office for consideration and incorporation into the District-Wide Budget.

February

The Superintendent and Business Administrator present a draft budget to the Board for consideration and comment

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Transfer of Funds

Regulation 3160

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Regulation- Transfers of Funds

All transfers must adhere to Administrative Code 6A:23-2.11 and NJSA 18A:22-8.1

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals, Department/Directors, and Supervisors. Requests must be submitted using the attached form. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

Before transfers can be finalized, the Business Administrator must ensure that the transfers met the criteria set forth in N.J.A.C. 6A;23-2.11. The following reference those limitations:

1. A limitation of 10 percent of the amount of the account that was included in the school district's budget as certified for taxes. If the transfer exceeds the 10% criteria, the district board of education must seek prior approval from the County Superintendent.
2. Written approval from the county superintendent to transfer from capital outlay to current expense
3. Limitation on transfers to general administration, school administration, central services and administrative technology or other support services
4. Transfers to support a contractual obligation or one-time increase in spending
5. Capital outlay limitations not approved by the voters.

All transfers must be maintained on a report prescribed by the Commissioner.

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Purchasing Procedures

Regulation 3320

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Purchasing Procedures

According to New Jersey State statute 18A:18A-2(b), the Purchasing Agent/School Business Administrator is the only individual in the school district that has the authority to make purchases for the Board of Education.

Authorized Purchases

All requests for the purchase of goods and /or services must be made through an approved purchase order signed by the School Business Administrator. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the School Business Administrator.

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without going through the approved purchase order process has made an unauthorized purchase that may be subject to disciplinary action.

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$5,410** to **\$36,000**, **two quotations are required.** Quotations are sent to the Purchasing Department. After the purchase order is approved and printed the quote is attached to the purchase order and filed.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$36,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date the Business Office receives the request and specifications. After award of the bid, the purchase order will be done by the purchasing department.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.
4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Business Administrator.

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5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors **to preview materials**. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.

6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board will only reimburse employees for items and goods personally purchased by the employee if a purchase order has been pre-approved and the purchase follows all other district purchasing procedures. This pre-approval must be a written approval from only the Business Administrator. This written approval will be attached to the permanent file with the purchase order.

7. **In cases of emergencies,** the Business Administrator is authorized by the Board of Education to declare as emergencies those situations in which the health or safety of persons on school premises is seriously endangered. Such emergencies shall be with the scope and intent of the law. The Business Administrator shall notify the Superintendent as soon as possible regarding (1) the nature of the emergency, (b), the actions proposed to be taken and (3) the proposed purchase of materials and services. All purchases will be expedited using prudent business practices but seeking the safety of the students and staff first.
 - When the emergency conditions is abated, the Business Administrator shall submit a final report to the Superintendent describing the nature of the emergency, timelines, action taken, total expenditures to remediate the condition, accounts charged and a plan for preventing a similar situation in the future.
 - Confirming purchase orders defined as an order placed by a district employee without the Business Administrators' approval are not allowed and are a violation of state law.
 - If a district employee has an emergency order, they must contact the Business Administrator through e-mail and formally request an approval. Only in extreme circumstances will the Business Administrator authorize a purchase. This authorization will only be permissible through an e-mail before the requestor buys the materials or purchase the service.

LEGAL REFERENCE: *Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.*

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Basics for Purchasing

Regulation 3420

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Basics for Purchasing – Forms and Procedures

1. The Purchase Order Form is a six part NCR form.
 - A. Vendor's Copy (White)
 - B. Voucher (Blue)
 - C. Business Office copy (Goldenrod)
 - D. Permanent File (Pink)
 - E. School Copy-returned to Business Office upon completion of order. (Green)
 - F. Originating department or school file copy (Yellow)
2. This Purchase Order form acts as a requisition form and when signed by the Business Administrator, it becomes a purchase order.
3. The initiator completes the following information through the computerized Software system:
 - A. Select Account Number to be charged.
 - B. Select Vendor's Name, address
 - C. Ship to: School Address and zip code with person's name who placed the order.
 - D. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
 - E. Incomplete or improper Purchase Orders will be returned through the computerized Software system with a note to the originator of what needs to be addressed before it is processed.
 - F. E-mail or send through interoffice backup documentation required to complete the order. This would include the following (quotes sheets, justification letter, quotes from multiple vendors when over the threshold. (See 4. Below)
4. All orders from **\$5,400 to \$36,000, unless purchased under a state contract**, require a **Quotation Record**
5. Purchase orders are approved through the computerized software program and will not be reviewed by the Business Office until all prior approvals have been completed.
6. All purchase orders will be approved as follows:
 - A. **Principal or Supervisor**-must check to determine if this was approved in the approved budget.
 - B. **Curriculum** - determines if PO is appropriate for the curriculum.

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- C. Technology Coordinator-** determines if it fits our Technology plan and conforms to our needs
- D. School Business Administrator-**reviews the technical aspects to ensure compliance with State Law and Board Policy.
7. Upon receipt of the goods/ services the school copy, (E) (Green Sheet), of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, notification must be sent along with the packing slip to the Business Office. When the Order is complete, the school copy, (E) (Green Sheet), must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy, (E) (Green Sheet), copy is received.
8. **Partial Payments-** In order to pay a vendor for the material received the Principal/ Supervisor must send a **copy** of the school copy,(E)(Green Sheet), denoting the items received. As stated above final payment will not be made until the school copy, (E) (Green Sheet), is received.
9. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order. All changes will be initialed by the Business Administrator before final payment can be made.
10. **Computers /Hardware-** All purchases of computers/hardware require the Principal/Supervisor to contact Mrs. Bernacki to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the PO is signed by the Principal/Supervisor, it must be approved by Mrs. Bernacki before it is sent to the Business Administrator.
11. **Cooperative Purchasing-**The Board of Education has contracted with Ed Data, Pittsgrove Twp and Middlesex ESC to collectively bid on items that would benefit the district in the cooperative bidding process. The above categories are purchased using the on-line Ed-Data web-site. Supply catalogues are available at each building.

References: 6A:23A-6.10

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Petty Cash Fund

Regulation 3451

Date: May 26, 2011

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Petty Cash

Each petty cash fund established by Policy 3451 shall be administered in accordance with the following rules:

A. Authority

1. Each petty cash fund can only be established in amounts authorized and approved by the Board annually.
2. A custodian will be appointed by the Supervisor of their respective departments and shall assume direct control of that fund. The Supervisor remains ultimately responsible for all transactions in the fund.

B. Withdrawal

1. No single payment from petty cash will exceed \$100. All expenditures will be supported by the original receipt only. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, and miscellaneous purchases. The only exceptions to these types of purchases are (1) the High School for both the Consumer Science Classes and the Special Education Classes and for (2) the Summer School Special Education Programs. These expenditures will be carefully reviewed before reimbursements are made.
2. The custodian will maintain a petty cash log book that records the date, amount of the expenditure, purpose of the expenditure and the name of the requestor.
3. No cash shall be released from the petty cash safe to any person as a loan or in change for a personal check.
4. All petty cash boxes will be locked and placed in a secure fireproof location.

C. Reimbursement

1. The voucher with original receipts will be forwarded by the Custodian to the Business Office for review. All replenishments will be made by check only. Charges will then be made to the applicable budgeted expenditure line items. The Business Administrator or designee will prepare a voucher for Board approval in the amount equal to that which was disbursed.
2. All funds will be closed out on June 30. Final reimbursement will be turned into the Business Office for payment at the final Board Meeting in June. The custodian of the fund will return all petty cash balances to the Assistant School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1 of each year.

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3. Single payment is not to exceed \$100.
4. Reimbursement cannot exceed the amount in Petty Cash.

D. Tax Reimbursement

1. All reimbursements should not include tax since Pemberton Township Board of Education is Tax Exempt.

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Nonschool Use of District Vehicles

Regulation 3541.3

Date: May 1, 2010

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Regulation- Nonschool Use of District Vehicles

Transportation Costs Calculations

Transportation costs for a yearly run are calculated with the following information:

Driver salary, Aides salary (if applicable), employee benefits (if applicable), a calculation that includes the miles for the run, the price of gas and number of days.

An administrative fee is added to the total. The total is then divided by the number of students on the run.

Transportation costs for a daily trip are calculated similar to the above. However, the cost for the driver is determined by the Bus Drivers contract.

District Vehicle Tracking

An updated inventory of all District owned vehicles is kept to include, make, model, year, Vin numbers, purchase price, license plate numbers, purchase price.

Driver License's and Abstracts are kept on file along with vehicle assignment to employee.

Legal References

NJSA	18A:11-1 General mandatory powers and duties 18A:39-22 school buses, use by senior citizens
	6A:27-7-2 Student transportation 6A:27-7.8 Use of school buses other than to and from school 6A:23A-6.11 Vehicle Tracking

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Student Activity Funds

Regulation 3453

Date: May 1, 2010

Date Revised: November 18, 2011

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Student Activity Funds

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible

1. The general organization of the fund are in two parts (1) to include but not limited to student government, student clubs, student publications, school classes and class trips and (2) student athletic activity funds from the Board of Education.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the High School Student Account and Middle School Student Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected daily by Fund Advisor and handed over to the Building Principal or his/her designee within 24 hours. These funds will be kept in a locked safe in the Principals' office until picked up by the Business Office who in turn will deposit them in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances (over \$300) should never be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the Business Office.

2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the building principal only for a one year period and only through the purchase order system; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- B. All purchase requests over \$500 must be made by a purchase requisition that will be requested from the Student Activity Bookkeeper in the Business Office. She will then generate a purchase order to be signed by the Business Administrator. No Fund Advisor will ever use their own money either by credit card or cash to purchase items
- C. No educational materials may be purchased from these funds.

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- D. All funds will be disbursed from the established checking account on the authority of the Building Principal and Business Administrator. All disbursements must be supported by an original receipt, claim or company invoice and will be attached to a “**School Accounts-Check Requisition Form** and a **Student Activity Fund voucher**”.
- E. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- F. Checks will require the signatures of the Board Secretary.
- G. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

Each individual Activity Sheet will be distributed to each advisor at least every month. The reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

Class Accounts: The following procedure pertains to treasury balances for graduating classes.

- A. The treasury balance of each graduating class will be maintained by the Student Activity Bookkeeper in the Business Office for a maximum of five years.
- B. After five years, the balance remaining will be deposited in the general account of the Student Activities Account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
- C. A class may liquidate its account prior to the five year period if it so desires, but the account cannot be liquidated prior to September 30th following June graduation (to cover financial responsibilities of the class during the summer).

Student Athletic Accounts:

The following procedures pertain to balances at year end for the Board contributed Student Athletic Accounts;

- A. Balances at year end will be turned over to the Board Office to be deposited back into the General Fund at year end.
- B. Funds will be turned over in the beginning of the School Year for the amounts budgeted and agreed upon by the voters in April.

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Meals on Credit/Charges Meals

Regulation 3542.46

Date: May 1, 2010

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Meals on Credit/Charges Meals

The state bureau of Child Nutrition has no provisions regarding meals on credit (charging).

All students that do not qualify for free pricing are expected to pay for meals. These are the reduced and full price students.

On the occasional time that a student forgets to bring money to school, credit is extended in all schools except the Middle and High Schools. The household is called and/or a note is sent home with the student.

When an occurrence turns into a habitual practice Principals are given specifics and asked to contact the adults at home to pay the charges and a lunch application is sent to the home address. The district will not punish any student because of the lack of responsibility on the part of their parents/guardians.

The building Principal sets the parameters for the implementation of this policy and the Food Services Department follows the directions of the Principal.

By the end of the school year any outstanding funds not collected by the school are paid to Food Services through the individual schools Principal's account.