

BERGEN COUNTY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

c/o Demarest Board of Education
568 Piermont Road
Demarest, New Jersey 07627

February 22, 2018 MEETING MINUTES

Officers 2017-18

President
Tom Perez
(Demarest)

Vice-President
David DiPisa
(Bergenfield)

Treasurer
Mark Kramer
(East Rutherford)

Secretary
Antoinette Kelly
(Cresskill)

Past President
Steve Cea
(Paramus)

Executive Committee

Lirca Garcia
(Hillsdale)

Stacy Garvey
(Midland Park)

Kelly Ippolito
(River Vale)

Yas Usami
(Tenafly)

Jeanette Makus
(County Office)

The meeting was called to order at 9:00 A.M. by Tom Perez, President, at Bacari Grill, 800 Ridgewood Road, Washington Township, New Jersey.

Motion to open the meeting was made by Mark Kramer and seconded by Lirca Garcia. Motion passed unanimously.

President Perez led the membership in the Pledge of Allegiance.

Welcome and Introductions

President Perez welcomed everyone.

President Perez asked for a moment of silence in honor of the victims of the Parkland, FL shooting.

New Members

None

Approval of Minutes

Motion was made by Steve Cea and seconded by Matt Lynaugh to approve minutes for the January 2018 meeting. Motion passed unanimously.

Approval of Treasurer's Reports

Motion was made by Lirca Garcia and seconded by Keith Rosado to approve the Treasurer's Report for the month ending January 31, 2018. Motion passed unanimously.

County Office Report

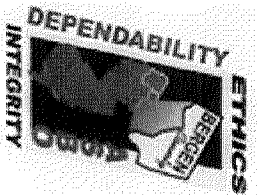
President Perez introduced Interim County Executive County School Business Administrator, Jeanette Makus, who gave her report to membership:

Budget 2018-2019: Submission of budget checklists, PCR, board resolutions and all necessary support documentation cannot be submitted electronically to the county office! They must be submitted in paper format.

- Part I of budget software released January 17, 2018. District Wide Budget.
- Appendix B – 2018-19 Edit Messages – released with state aid figures
- Last year to use 2015-2016 Banked Cap
- Governor's address scheduled for February 28th (subject to change to March 13th) – State Aid released within 48 hours after
- Public Hearing Date – email Lori at Lori.Ferrer@doe.nj.state.us ASAP

Key dates for Budget Submissions. (See the [Election Calendar](#) for guidance for Election

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Dates, Type 1, Type 2, Vocational, Education Services and Jointure Commissions).

Budget checklists: it is **MANDATORY** that the checklists be *completed and signed by the district* to ensure that all information will pass county office review. See Appendix D thru D3.

- Appendix D: Budget Submission Listing
- Appendix D-1: Budget Review Checklist – Please use as a tool to ensure all areas have been completed
- Appendix D-2: Executive County Superintendent/Educational Specialist Review - must include account numbers or reference budget line!
- Appendix D-3: Additional Spending Proposals Checklist

Other documents:

- Position Control Roster (PCR). Sample attached to January agenda.
- Maximum travel expenditures (6A:23A-7.1) annual appropriation resolution required with budget submission.
- Submit M-1, if you have not already done so with CMP.

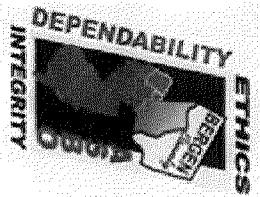
DO NOT FORGET TO GO TO THE COUNTY REVIEW AND APPROVAL TAB,

CHECK BOX “READY FOR REVIEW” AND ENTER YOUR PUBLIC HEARING DATE

FY19 Budget Reminders •

- 2018-2019 Budget Training & Information Power Point (included with January Agenda)
 - PSD rates can be found at PSD Tuition Rates for Budget Purposes
 - Revised PDS code reference 6A:23A 18.5 (a) 5 for related service charges and handling of same
 - Additional charges for extraordinary services, if agreed to by sending district should be entered on 4B section of the tuition contract (revised contract dated 5/20/17.
 - Extraordinary services are defined as “the services of a one-to-one aide, or one-to-one nurse, for a student as required by the student’s individualized education program (IEP).
 - Once the sending district BOE agrees to pay for a pupil’s extraordinary services, the sending district BOE shall notify the Commissioner within 30 days of such agreement
- Sample ballot questions and statements - (Page 204 Budget Guidelines)
- SFRRA adjustments- support documents in addition to a resolution are required *with* the budget submission. See Budget Guidelines, Section III, page 121 etc. and Appendix D checklist.
- **All Districts must complete the Tuition Revenue and Appropriation Worksheets**
 - Certified Tuition Rates – notices posted to state aid homeroom January 11, 2018
 - User Friendly Budget- (The BIG THREE) amounts must agree to current contract on file with ECS!
 - Salary and benefits must match the “Detailed Statement of Contract Costs” worksheet
 - Zeros may be entered in payout lines for sick/vacation, but a description is to be entered to save page
- Budget FAQ 2018-2019
 - B2- Advertising before ECS approval
 - C5-Why doesn’t revenue screen budgeted fund balance match recap

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- C10- Calculation of Appropriation of Excess Surplus
- C12 to C15-Additional State Aid received July 2017
- C16- Emergency Reserve Use
- C17- How to clear the \$1 in debt service left over from prior year rounding
- D10-Why the cap of 2% may be more than 2%
- D13-What is the maximum amount of tuition that may be charged
- E2-What is weighted enrollment
- E3-What enrollment is used for tuition calculation
- E4-What enrollment is used for projected enrollment screen
- E5-What enrollment is used for per pupil cost calculations
- E6-What enrollment is used in the administrative cost limits calculation
- Health Care Adjustment-maximum of 1.1% (SHBP increase of 13.0%, amount that exceeds 2%)
- CPI for 18/19 is 1.51%
- Regional administrative cost limits for 2018-19 for the north, central and south are \$2,246, \$2,091 and \$2,083 respectively
- ESEA/IDEA-for FY2018 planning purposes budget at no more than 80%

Administrative Cost for 2018-19 Budget: cannot be more than the amount as of February 1, 2018 or the Regional limit, whichever is LESS. Budget Guidelines page 158

Banked Cap - Use Requires Board Resolution with Budget Submission

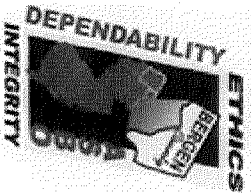
- Must contain the need for and amount of the unused spending that will be included in the base budget
- Must include a statement that says need must be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.
- The amount of the banked cap requested is only the amount used to increase the tax levy.
- The earliest year of available Banked Cap is utilized first.

Withdrawal from Capital Reserve - Use Requires Board Resolution with Budget Submission

- Must have a Statement of Purpose (see Power Point sent with last agenda for Sample wording or Budget
Budget Guidelines - Page 204

Maintenance Reserve - Use - Requires Board Resolution with Budget Submission

- Maintenance Reserve can only be used for Required Maintenance (6A:23A-14.2)
- A Maintenance Reserve withdrawal cannot be greater than line item 261 budget
- Maintenance Reserve fund balance cannot, at any time, exceed 4% of the replacement cost of the school district's school facilities for the current year. If it does exceed this maximum amount at June 30th, the district board of education shall reserve and designate such excess in the subsequent year's budget.
- Reference chart of what is "Required Maintenance" Maintenance Chart



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Emergency Reserve – Use Requires Board Resolution with Budget Submission

- PL 2016, c.100 signed into law January 9, 2017, effective immediately
- BOE may use the funds in an emergency reserve account to finance school security improvements, including improvements to school facilities.
- “Withdrawals from the reserve may be made at any time and shall require the approval of the commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of 4% or the withdrawal is included in the original budget certified for taxes to finance school security improvements, including improvements to school facilities.”
- As used in this paragraph, “school security improvements” means school security improvements, including improvements to school facilities, which are limited to safety and security measures involving building monitoring and communication technology designed to address school crime and the safety of students, staff, and visitors to school facilities. School security improvements may include, but need not be limited to: security cameras to monitor the school; an electronic notification system that automatically notifies parents in case of a school-wide emergency; an automatic door locking system for access control; and a badge system for school employees.

Transfer to Capital Outlay from General Fund

- Pursuant to 6A:23A-14.1, transfers to the advertised appropriation accounts identified as capital outlay for a capital outlay project not previously approved by the voters or board of schools estimate the district board shall prior to such transfer submit to the ECS a request for approval. Such requests shall only be granted for requests with written documentation that supports the existence of an emergent circumstance.
- Transfers to equipment accounts or to supplement a capital outlay project previously approved by the voters or board of school estimate do not require ECS approval.
- Note: if you are anticipating unbudgeted or under budgeted revenue as of June 30, 2018 and want to use it for a project not previously approved, it is suggested that in the 18/19 budget a deposit to Capital Reserve be reflected in FY18, with the project and appropriate Capital Reserve withdrawal reflected for the FY19 year.

CDS System

- Please updated district information on a regular basis, this is what the DOE uses for district contact information
- For 2018-19 configuration changes, please complete a request for change form
- If you need a new school code contact budget@doe.state.nj.us

Board Secretary and Treasurers Reports due March 1st

- Cannot be submitted electronically! These documents must be submitted in paper form to the county office.
- Reports are to be reconciled and signed!
- Original signed and sealed extract required.
- Required for budget review.

Certification of Compliance with Federal and State Law Respecting the Reporting of Compensation for Certain Employers (N.J.S.A. 18A:17-14.4 and 18A:23-2.1)

- Due on or before March 15, 2017. Mail to:
New Jersey Division of Taxation

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Audit Activity
P.O. Box 240
Trenton, NJ 08695

ATTN: Assistant Director Michele Bartolomei

- The form and instructions are available at the Department of Treasury's website:
http://www.nj.gov/treasury/taxation/pdf/other_forms/misc/e_cert1.pdf

- See 2016-2017 Audit
Program Section II-10.22

Transportation Contracts (N.J.A.C. 6A:27-9.9)

- (b) All contracts or contract renewals for student transportation shall be made on forms prescribed by the Commissioner, and shall be submitted for approval to the executive county superintendent within 30 days after the award of the contract or by September 1 of the school year in which transportation is to be provided.

Committee Reports

None

Old Business

President Perez stated that the BA salary survey and professional services survey would be release shortly. He also reminded the membership that if anyone is interested in being nominated for the Secretary position for next year please send your letter of interest to Dr. Phil Nisonoff.

New Business

President Perez stated that every year our association donates a \$1,000 to the Valedictorian Breakfast for a scholarship and he would like to recommend doing it again.

A motion to approve the \$1,000 Scholarship was made by Pam Baxley and seconded by Kathy Marano. Motion passed unanimously.

Closing Remarks

President Perez stated that after the meeting Kathy Brancato would be making a presentation about FMLA and NJFLA to the new business administrators and that anyone is welcome to stay and listen.

Adjournment

Motion to adjourn the meeting at 9:30 A. M. was made by Joe Kelley and seconded by Steve Cea. Motion passed unanimously.

Respectfully submitted,

Antoinette Kelly
BCASBO Secretary

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