KeyPost

A PUBLICATION OF THE NEW JERSEY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

NJASBO.COM | 609.689.3870 | NOVEMBER 2016



PRESIDENT'S MESSAGE

Supporting the School Business Official in the Ever-Changing Landscape of School Business

By Teri J. Weeks, CPA, RSBO, SFO

Each year, it seems the goals and objectives we laid out so carefully in front of ourselves undergo turbulent changes, creating new directions midstream. Whether the changes are from the local community stakeholders or from the state level, at every turn, we as school officials must regroup, gear-up, and be a part of the new action plan. Under our

continued on page 2

IN THIS ISSUE:

PRESIDENT'S MESSAGE

NEW JERSEY'S FINANCIAL STABILITY

GETTIN' THE LEAD OUT

THE POISONED SPRING

SCHOOL NUTRITION

PROFESSIONAL DEVELOPMENT

FIRST FIVE YEARS

TOYS FOR TOTS

I QUESTION NEW JERSEY'S FINANCIAL STABILITY

By John F. Donahue



So we have a resolution to the State's Transportation Trust Fund (TTF). To provide the necessary funding, our gas tax will increase 23 cents a gallon and it may increase again within the next year. This will cost the average driver $180 more per year in taxes. That estimate is based on filling up once a week. This means that the average household with two drivers will see more than a $360 tax hit. To offset this tax increase, the NJ sales tax will decrease by three-eighths of one percent to 6.625 percent. The average household would have to spend more than $96,000 a year in taxable goods and services to break even. Hardly typical, and the changes in the taxability of retirement income and inheritance fees impacts a small number of New Jersey households.

Probably what is most alarming is that the sales tax reduction to 6.65 percent may mean a loss of more than $1 billion in state revenue. That represents more than 2.5 percent of the state budget. And this is why I am writing this article.

Education represents a significant part of the state budget – close to 30 percent. With no reason to believe that the New Jersey economy will produce increased revenues over the next year to make up the billion dollar sales tax loss, how will the State find the shortfall? Let me ask you, if you had a $50 million budget with no revenue increase other

continued on page 8

PRESIDENT'S MESSAGE

continued from page 1

financial leadership, we must ensure the fiscal realities of these changes are clearly understood by the district leadership and, that as a team, we move forward in a cohesive direction.

Unintended Consequences

Lately, it seems the bombardment of change has come without consideration of the unintended consequences. Navigating these landmines can seem overwhelming at times, whether you are a new Business Official or have been in the industry for 20 years. Our organization, New Jersey Association of School Business Officials, NJASBO, is here to help our members find the resources necessary to navigate this ever-changing environment.

The team, which includes the officers of NJASBO, led by John Donahue, Executive Director, and Michele Roemer, Assistant Executive Director, will continue to work on bringing the most relevant professional development to our members. Supporting all of our members to become effective financial leaders in their districts continues to drive our organization. Our goal always is to ensure NJASBO is vital to you.

In addition to participating in the wide range of professional development opportunities offered, we also encourage you to become more involved. NJASBO has several committees that provide valuable dialogue and a platform for keeping our organization updated on relevant topics. Involvement in these committees will give you the opportunity to make connections with other school officials across the state, while effectuating positive change by focusing on goals to enable schools to be run effectively and efficiently. Through our NJASBO leadership, we can articulate these goals to the legislature and provide the expertise and influence needed to help them understand the impact of their decisions on school business administration – and to reduce the unintended consequences.

It is through constant contact with our colleagues and associate business members that we can improve our own operations. They are invaluable resources, each providing their own unique set of skills or experiences that we can tap to help our decision making process lead toward a positive outcome. As professionals, we are here to share our successes, along with our failures, to help expand the profession, overall!

It is through constant contact with our colleagues and associate business members that we can improve our own operations. They are invaluable resources, each providing their own unique set of skills or experiences that we can tap to help our decision making process lead toward a positive outcome. As professionals, we are here to share our successes, along with our failures, to help expand the profession, overall!

Our students' success depends on our financial leadership and our commitment to find the resources necessary for the Administration and the Board to continue to open new doors of possibilities for every student. We all are part of the team providing the possibilities that lead to lifelong opportunities. Expand your knowledge through involvement and collaboration via NJASBO. This will support you as you lead your team to success.

I look forward to this year as your president. Through collaboration with my fellow officers, we hope to move our organization further down the path of success in school business leadership. Thank you all for your support and wisdom.

Teri J. Weeks, CPA, RSBO, SFO, is the School Business Administrator and Board Secretary for the Linwood Board of Education and the Longport Board of Education. Teri can be reached at teriweeks@linwoodschools.org.

GETTIN' THE LEAD OUT – KEEPING IT SIMPLE

By Scott Campbell and Timothy Popp

No, we're not talking about breaking out your Led Zeppelin vinyl records and jamming. We're talking about another environmental requirement for your district to fret about.

Department of Education - Testing for Lead in Drinking Water for All Educational Facilities N.J.A.C. 6A:26-1.2 and 12.4

What are we worried about? Cost? YES. Level of effort required? YES. Timing? YES. And implications? YES. But we all know it's an important step in making sure our children are safe and protected. So let's put on that Led Zeppelin record and get the lead out.

Thoughts, Highlights and Things to Keep in Mind

Not all district and school buildings will be the same, and the cost/timing will depend on many factors. Here are some thoughts, highlights and things to keep in mind while going through your process.

If you already have collected your samples prior to the regulation, the good news is that there is an exception. However, this exception comes with requirements that you must complete the DEP Guidance Checklist, Sampling Plan as detailed in the regulation, and submit your results. This is to ensure that your data is valid and that you did not miss any points and/or procedures.

The size of your district, construction, and water use will impact the cost and labor effort.

- How many buildings, how old and how many additions/renovations?
- Is it elementary use; do you have sinks or bathrooms in each classroom?
- Is it a high school with numerous additions, multiple gyms, athletic areas, kitchens, home economics, snack shacks?

The Sampling Plan

Sampling per building has ranged from 3 to 80 points. Completing the Sampling Plan and collecting the samples for an 80-point building is going to take a substantial amount of time. The production of the Sampling Plan and all the required

continued on page 4



GETTING' THE LEAD OUT – KEEPING IT SIMPLE

continued from page 3

components is not being recognized as the labor hog that it is. This Sampling Plan is required to be completed prior to sample collection; for some buildings this will be simple, but for others it will be a monster. The labor to gather the required details of each point, complete all the maps, and label each point is the heavy lifting.

The following is a list of locations which may be included in your sampling plan:

- Drinking water fountains
- Bathroom sinks, if in classrooms (elementary)
- Classroom sinks (elementary)
- Sinks in nurse offices
- Kitchen sinks or water sources for cooking (dish washing station not required)
- Ice Makers, hot water points, and soda machines with water
- Sinks in Art rooms
- Home Economics
- Gym locker room
- Athletic fields and/or where water jugs are filled
- Snack shacks
- Teacher lounge
- Administrative offices

Basically, if there is a cup next to a sink, it should sampled. Also, if it is a border line location and it is not included in the plan, then it is recommended that you label that location "Do not drink, hand washing only". A border line location might include a sink in an elementary classroom which, based on your interview process, is not used for drinking water, although it could be. Another location might be a bathroom sink in a classroom. You will want to label these locations and notify staff.

The Plumbing Plan

The Plumbing Plan is one of the most discussed issues. If you don't have an as-built plumbing plan, then keep it simple. No one expects you to hire a survey team and plot your plumbing. Use fire escape maps and plot: where the water enters the building, main water arteries up and down and through the hallways/wings, and then tie into the drinking water location.

Collection Logistics

The logistics of sample collection will impact cost. Samples must be collected in the morning before any water is used in the buildings. If the school is inactive longer than 48 hours, then you are allowed to flush the system. Logically, most of the sampling events will occur early Tuesday through Sunday morning before the school opens. The entire building should be sampled in one event, which may require weekends/overtime for larger buildings.

- The criteria used for the sample is 15 µg/L parts per billion (ppb). The laboratory results you will receive will read at least one significant digit 00.0 µg/L. A result of 15.5 µg/L means you have exceeded the criteria and must take action. A result of 15.4 µg/L or below means you have met the requirement and no action is required.

Additional costs and time will come from failed sampling points and the actions required for making corrections. On average, we have seen only a handful of corrections required per building.

- It is important to know that there is a process and timing requirements when you receive your results; you must post/report results within 24 hours from when they are received.

Potential corrective actions will depend on the sampling point and may include:

- Replacing the fixture;
- Implementing regular flushing because of a dead-end line; or
- Cleaning out the aerator screen.

The sampling plan effort will take a substantial amount of time – so don't wait. The certified laboratories will be getting overloaded as the deadline approaches. Estimates are that for a typical six-school-district it will take two to three months to complete the entire process, while keeping the costs down. The least expensive lead sample

continued on page 5

GETTIN' THE LEAD OUT – KEEPING IT SIMPLE

continued from page 4

analysis alone takes two to three weeks to get results.

The drinking water sampling plan will become a living, working plan that will be just as important as the AHERA, IAQ, and RTK plans for your district. Just as it is with your other plans, if you are going to change, renovate, demolish and/or put on an addition, you will have to adjust and update the plan accordingly. Some of these changes will require additional sampling and analysis. The regulation requires submitting an annual statement of assurance from the district to the DOE; the district must resample every six years.

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THE POISONED SPRING
One District's Response to the Lead Drinking Water Concern

By Luiggi C. Campana and David J. Morris, LSRP

As drinking water quality continues to capture headlines, NJASBO thought knowing how one school district has been managing this issue for a long time would be beneficial.

History

In 2006, Jersey City Public Schools received an Environmental Protection Agency (EPA) grant to perform water testing, which the District used to test Points of Use (POUs or Water Points) from six facilities. Despite mixed results, the EPA had no plan for follow-up, no support, and no further financial assistance to offer the District.

The board took prompt action based upon the initial results, and expanded the testing program. Testing in 2007-2012 and beyond has resulted in evaluations of most of the District's POUs. After each round, the District has addressed any waterpoint with a result exceeding 20 Parts Per Billion (PPB) as µg/l; 20 PPB was the criterion in EPA guidance until this year.

The testing culminated in a Board strategy of using an alternate water source, a "Water Cooler Approach", because of the great variation in test results.

continued on page 6



THE POISONED SPRING

continued from page 5

Because the District continues to grow – new schools constructed, others relocated, some vacated – we are challenged by reporting and recording consistency and preserving institutional knowledge as staffers have changed over time.

District water is supplied by the City's public water system, which is managed by the Municipal Utilities Authority (MUA). Our testing demonstrated there were differences among the supplies at each of our facilities, and the water quality found at the water points. In 2006, the District tested approximately 50 water points in 6 facilities; this was expanded to about 1,300 water points in 2008. At that time, ± 10 percent of samples had elevated lead levels on the first-draw; about 3 percent had elevated levels in flush samples.

The inbound City water was tested at all locations and generally was in acceptable ranges, but revealed:

- slightly acidic (i.e., corrosive) conditions;
- background lead (i.e., positive detections fulminating under 15 PPB); and,
- several laterals supplied water with lead above 15 PPB.

Our findings also showed that daily flushing generally was effective in reducing potential exposures; the supply was believed to be treated insufficiently to reduce corrosion and, therefore, attenuate the prevalent lead levels.

- In 2010, the District tested approximately 150 water points to validate prior testing; we confirmed ± 50 percent of the water points had elevated first-draws and ± 25 percent had elevated flush samples.

In 2012, strategic retesting revealed there were one or more levels that exceeded acceptable levels among the water points at approximately one-third of our facilities.

Partnering with an Engineering Firm

The District went through a rigorous Request for Qualifications (RFQ) process to find and select a professional services firm that could manage our District water points and large number of facilities. Specifically, the District was looking for demonstrated experience and depth in an ability to respond to public enquiries, board member questions, employees, and the media.

The District selected Tectonic Engineering & Surveying Consultants P.C. (Tectonic) located in Short-Hills. Tectonic is using heuristics, evidence-based decision making in a systematic way, which is focused on protecting our sensitive population. Tectonic is part of our team that includes the Business Administrator, representatives from the Educational Planner's office, Facilities Management, and Maintenance Supervisors.

With the engineer's assistance, the District has inventoried and mapped its water points, and embedded remediation in its ongoing modernization and maintenance efforts.

Public Notification and Outreach

The District has used an array of approaches to ensure everyone with an interest or concern is heard and receives information, including adopting a policy of transparency and affirmative communication, and posting test reports to the website. Additionally, the District's consultant attends planning and board meetings to actively participate in the discussions and management of the challenges we face.

Applicable Federal and State Regulation

The 1986 Lead Ban, the 1988 Lead Contamination Control Act, the 1991 Lead and Copper Rule, plus the Federal and State Safe Drinking Water Acts only apply to the City; until 2016, only guidance was applicable to the District.

The emergency adoption in July 2016 by the Department of Education (DOE) effectively mandated testing of all drinking water outlets before July 13, 2017, and every six years, thereafter. An extension is available, and two exemptions are

continued on page 7

THE POISONED SPRING

continued from page 6

available to those Districts that qualify. This Rule, while well-intentioned, strives to be protective, but creates a logistical burden and requires significant activities to be conducted within a specified time-frame.

Affirmative Remediation

Using the test results, the District physically removed unnecessary water points, and shut-off water points that exceeded acceptable levels until they were remediated and proven safe. The balance of tested and acceptable water points was left in-service; untested water points either were shut-off and/or placarded.

We implemented a district-wide policy of designating non-potable water points, and only those with "special needs" were tested and designated operational – such as the production kitchens and all Pre-K sinks.

Dermal exposure is not a concern, so hand-washing is an acceptable use in a bathroom, and the sink is not considered a potable water point. The District even tested its swimming pools to rule-out concerns of a child inadvertently swallowing water when swimming.

Where Do We Go From Here?

Ultimately, the District wants to use a combination of installed fixtures with water coolers (where appropriate), but it will take some time and we are relying on the continued support of our partners with this challenge.

The District uses strategic approaches on a site-specific basis, applied specifically for each facility we have, based upon the occupancy, number of exceedances, and the levels found.

The remedies either currently underway or under consideration include:

- An aerator screen maintenance program
- City water treatment enhancement
- Cut and cap of unnecessary locations
- Daily flush reinforcement
- Employee training (including potable vs. non-potable designations and uses)
- Installing and maintaining larger treatment systems at the service connection
- Installing point-of-use treatment systems at outlets (and maintaining them, with periodic testing)
- Online publishing of test results
- Routine attendance of our consultant at Board meetings to answer public enquiries
- Periodic and episodic testing
- Providing bottled water with a cooler maintenance program
- Replacing outlet/fixtures (and retesting)
- Replacing piping, up to and including exterior service connection at the curb

There is light at the end of the (lead pipe) tunnel. A strong inter-disciplinary District team with stakeholders from your educational, business and facilities' staff – all invested and represented – is an optimal combination to respond to this concern. A capable and reasonable engineering consultant can provide invaluable assistance with compliance and technical/procedural guidance. A team-based approach can best implement the most practicable response actions and solutions, once you have test results in-hand.

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NEW JERSEY'S FINANCIAL STABILITY

continued from page 1

than your 2 percent tax levy, how would you make up a 2.5 percent revenue loss ($1.25 million)? Right! Programs and Staff! You are going to look where the money is.

So if the state is going to look where the money is to make up the sales tax revenue loss, I suspect they will look at one of the budgets big ticket items – Education and school aid. At the same time as our Senate President was negotiating the TTF bailout, he was proposing to fix our current school aid formula by increasing school aid by $50 million. I completely dismiss our Governor's proposal to provide foundation aid at $6,500 per child regardless of the child's zip code.

Now let's talk about "serious" money. I mean $40 to $50 billion. Note that was ***billion***. How long can we kick this unfunded pension liability down the road? A recent report indicated that our pension fund is on track to go broke in the next seven or eight years. It would cost, depending on which report you read, more than $10,000 for every man, woman, and child to bring the fund into actuarial compliance. Frankly, I don't buy into the fact that we have to bring the fund into a level of immediate stability, but I do think we are running a pension Ponzi scheme that our legislators refuse to address and fix.

As I am writing this article, Moody's and Standard and Poor's is considering a downgrade of our state's indebtedness and financial outlook – we can't go down much further. I think Detroit and Greece have a better financial rating than New Jersey. I truly question New Jersey's financial stability.

Folks, you add this all up and you may conclude what I hate to think, and that is a reduction in state aid for 2017-18. I already have given notice to districts that are currently receiving adjustment aid. I will bet that adjustment aid will be targeted next year. I would seriously start thinking about what you will do.

SCHOOL NUTRITION EXTENDS FAR BEYOND THE CAFETERIA

By Anthony N. Dragona, Ed.D.



At Union City, our mission is to educate all students to their fullest potential, enabling them to become productive, responsible, compassionate, adaptable and healthy citizens. To us, "healthy" means providing our students with nutritious and delicious meals that nourish their minds and bodies. This past year was an exciting one for Union City Public Schools. Our student body, faculty and parents saw firsthand the benefits of specific initiatives and programs we implemented focused on childhood nutrition and education.

Through our partnership with Chartwells K12, we have seen not only an increased interest in the health and wellness of our students, but an uptick in the actual number of students taking an active role in their diets and making healthy eating choices.

continued on page 9

SCHOOL NUTRITION

continued from page 8

"From an academic perspective, providing a nutritious high-quality meal program helps to prepare and sustain our students for success. It assists in preparing and nurturing our students' young, developing minds for the rigorous academic challenges we present each day. Fueling the brain is a priority for critical thinking and problem solving! It also helps to clear their minds and allow focus and concentration," said John Bennetti, Assistant Superintendent. "As in most urban communities, our parents face the ever-demanding challenges of finding enough resources to adequately sustain their families. With our food program offering multiple servings throughout the day, we are able to alleviate some of that anxiety and worry by partnering with our community to help bridge the gap. No student or parent should ever need to worry about the next meal!"

Expanding Free Meals to All Students

Launch of the Community Eligibility Provision (CEP) in Union City Schools has helped level the playing field for all students by reducing perceived stigma associated with identification as a free- or reduced-meal student. Beginning last year, all students in the district receive free breakfast and lunch meals, providing enhanced access to the healthy, great tasting meals we offer every day. Amplified by the fresh and local produce students receive through the Fresh Fruit and Vegetable Grant Program, and the after-school snack and supper programs, CEP ensures that all students are well-nourished through delicious and nutritious meals and snacks all day long.

The introduction of CEP led to an increase in student engagement in the school meal program. To ensure students not only received their meals but also had enough time to eat, we introduced kiosks to the Union City High School as well as implemented seven unique station concepts that appeal to students' tastes and food preferences. Union City Schools' menus are developed with Chartwells' chefs and dietitians who leverage culinary trends, local flavors and dishes, and student feedback to deliver a menu that truly is customized to the unique preferences of Union City students. This approach enables the team to create menus that students enjoy!



An interesting fact: no student who attended the Union City school in the last 12 years ever has been served fried foods, or anything other than whole grain breads. The action that was taken more than a decade ago, not only has altered student and parent school nutrition expectations, but made it easier to comply with and exceed the National School Lunch standards.

Research and our own experience suggests that if our students are eating a hot/cold nutritious breakfast, it has a positive impact on student on-task learning behavior in the classroom (Adolphus, Lawton, Dye, 2013). Similarly, we have found that our students have been less disruptive and more apt to participate in the classroom when eating lunch, as suggested by the dramatic drop in disciplinary actions since the inception of both the new food court design and implementation of CEP.

continued on page 10

SCHOOL NUTRITION

continued from page 9

Union City High School Vice Principal, Edwin E. H. Marinez said, “The quality and variety of food here at UCHS is compared to many college campus cafeterias.”

The launch of CEP, coupled with the new food court design, not only drives café participation, but also introduces our students to a more mature, adult-inspired dining experience. This enables us to utilize meal time as an additional educational opportunity to give our students collegiate and real world-style dining experiences right in their own café.



A School Menu App Offering Nutrition Transparency

One of the things we’re most excited about is the use of the Nutrislice app in our schools. Nutrislice is a mobile app that helps parents, students and, perhaps most important, school nurses, plan out healthy and nutritious meals. Ninety-four percent of our students qualify for free meals (well above the national average of 53 percent), making it particularly important that the meal they receive at school fulfills their daily nutritional requirements. The Nutrislice app helps empower our students and their parents in making smart menu choices, ensuring they receive a healthy, well-balanced meal every school day.

One enthused parent noted, “I love the ability to discuss food choices with my daughter in the morning before she starts her day. As a parent, I love the transparency of the nutritional information at the click of a button.”

Additionally, more than 95 percent of our student body is Hispanic. According to the Center for Disease Control and Prevention, one in two Hispanic men and women are expected to develop diabetes in their lifetime. Our school nurses are utilizing the app to make sure the nutritional choices the students are making align with their dietary needs.

Blossoming Garden Programs Engage Students in Nutrition

An exciting thing literally growing in popularity among our schools is the garden program. Through this initiative, our students have the opportunity to grow their own fruits, vegetables and herbs. Not only does this provide an extra layer of learning related to food nutrition, but a school garden pilot program coordinated by Chartwells and partner KidsGardening.org identified that 71 percent of garden coordinators said there was an increase in students selecting more fruits and vegetables in the café among those who participated in school gardening activities.

Through our partnership with Chartwells K12, we will be receiving funding over the next two years to expand this initiative. Currently, just one of our schools has a garden, but we’re excited to have the opportunity to add three more in the near future. The produce harvested in the garden is incorporated into classroom lesson plans, enabling children to learn about and see the entire growth process.

Fresh Food from the Farmers’ Market

Lastly, we’ve created free, seasonal farmers’ markets for children in kindergarten through fifth-grade. In total, 12 schools participated in the farmers’ markets; there are myriad benefits.

continued on page 11

SCHOOL NUTRITION

continued from page 10

First, students learn about what foods grow during which seasons – squashes and apples in the fall, corn and tomatoes in the summer, etc. – making them more in-tune with their environment. Next, having kids "shop" for fruits and veggies gives them the opportunity to try new vegetables that normally may not be part of their diet. We've found kids are more likely to try new food when they have the opportunity to pick it out themselves. Finally, students are excited to bring the food home and share what they've learned with their families, and are even more excited to have their grocery picks become part of the family dinner.

We've seen the impact of our increased focus on student health and wellness throughout our school district. Not only are students more engaged in their personal nutrition, but we've had an increase in the number of school meals sold. Between breakfast and lunch, 267,000 more meals were sold in the 2015-2016 school year than the 2014-2015 school year. With student, parent and faculty satisfaction so high, we expect these numbers to increase for the 2016-2017 school year.

Strong Partnerships Bring Programs to Life

A quality dining program such as the one offered to students in Union City helps to address our driving goal of meeting the needs of the "whole child." As we continually strive to provide our students with the necessary skills to be successful both within our educational system and beyond, we recognize the value in supporting all of their developmental needs: academic, social, emotional, and physical. No one single area can be successful without the supportive complement of the other three.

Building strong partnerships with industry experts like Chartwells K12, our community and local organizations truly have created a village to support the whole child experience in Union City. From grant opportunities that have secured the district more than $400,000 in additional funds to grow fresh fruit and vegetable programs and school gardens, to new equipment that brings fresh, house-made dishes to the table, and programs like CEP, DOD Produce, and the Fresh Fruit & Vegetable Program, we work together to identify the right opportunities and bring them to life for all students to benefit – *that is the whole child experience* that powers a community.

Anthony N. Dragona, Ed.D., has served the Union City Board of Education for the past 42 years as a teacher, principal, and school business administrator. He currently is a Director of ASBO International, and a Past President of NJASBO (2011-2012). He can be reached at 201.271.2289, ext. 1039, or at adragona@union-city.k12.nj.us

UPCOMING PROFESSIONAL DEVELOPMENT OPPORTUNITIES

December 2016 - *Chart of Accounts Review and Artemis Record Retention*
December 8, Mt. Laurel
December 13, Rockaway

February 2017 - *Pensions Update*
February 14, Mt. Laurel
February 23, Rockaway

January 2017 - *Legal Program on Seniority, Tenure and Leaves of Absences*
January 19 - Rockaway
January 24, Mt. Laurel

Academy Programs

January 25, 2017 - *Budgeting, Review of State Program with Neil Cramer, Academy I & II*

WHAT I'VE LEARNED IN MY FIRST FIVE YEARS

By John DeFilippis, Ph.D.



I'll never forget what I learned in the final class session of the NJASBO BA Certification Program back in 2012. At that point, most of us in the class were finishing up our first year as school business administrators. Our instructor, a seasoned Superintendent of Schools who had once worked as a BA, decided to use that against us and see who might fall into his trap.

He began the class with the following question: "Now that most of you have been working as a BA for nine months, how many of you know what you're doing?" Several hands went up, though I'm happy to say that mine wasn't one of them. From the second the words came forth from his mouth, I knew exactly where he was going.

The instructor peered into the eyes of those who had raised their hands and, one-by-one, he went around the room and called each one a liar. "How could you possibly know what you're doing," he asked? "The learning curve for this job is three to five years, because its nature is cyclical. You have to pass through the cycle once just to experience it. Then you have to pass through it again to get a better handle on things. Only when you pass through it a third time could you possibly know what you're doing, and for some of us, it even takes a little longer."

Looking back, that may well have been the most valuable lesson I learned during the Certification Program. The savvy instructor knew what he was talking about, and only now do I realize just how true his statement was. For over the past five years, the learning curve has never stopped and the knowledge I've gained has been invaluable.

Lessons Learned

So what lessons have I learned since I started my career as a BA back in 2011?

First and foremost, I learned that politics and education are hopelessly intertwined. On one level, this saddens me because I've always believed that politics has no place in the classroom. To me, our kids are better off when politicians stay out of the classroom and allow teachers to do what they do best: teach. But I also understand the plight of taxpayers and the heavy burden they bear in funding our schools. According to the Department of Community Affairs, property taxes in New Jersey rose 72 percent between 1999 and 2009. Today, New Jersey has the highest property taxes in the entire country.

It was the property tax crisis that gave us such gems as S-1701 and S-29, limiting tax levy caps to 2 percent. And although there are exceptions to the cap, I've learned how challenging it can be to meet the needs of a school district when you have to keep the budget under the cap. How do you keep programs and personnel in place when your expenses rise every year by more than 2 percent, yet you cannot raise taxes to match the increase in costs? In many cases it's downright impossible, especially when state aid remains flat and other sources of revenue are few and far between.

I've learned that the federal government's unwillingness to fund education has placed an even greater burden on the states and local taxpayers. Title I monies are supposed to cover the excess costs of educating disadvantaged students, yet they only cover roughly 40 percent of those costs due to Congress' unwillingness to fully fund it.

IDEA funds are supposed to cover 40 percent of the excess costs of educating students with special needs, yet they're currently only covering about 16 percent of those costs. Full funding for IDEA Part B in 2014 would have amounted to approximately $28.65 billion, or roughly $17.17 billion more than was actually appropriated. Needless to say, this

continued on page 13

FIRST FIVE YEARS

continued from page 12

revenue shortfall has been assumed by the states and local school districts. If we're ever going to solve the problem of schools being underfunded, the federal government is going to have to step-up and fully fund the mandates they have in place.

On a more local level, I've learned how important it is to find out who is connected to whom when you start working in a school district's central office. More often than not, you'll find Board office employees, teachers, administrators, vendors, and contractors who have ties to powerful people within the district and/or town. Before you start making decisions that affect these folks, it's important to know the internal politics and develop strategies to navigate the system.

I've come to learn that the old adage, "It's easier to ask for forgiveness than for permission," is not always true. For when you're dealing with school district auditors, it's ALWAYS better to ask for permission than for forgiveness. Why? Because you'll never get forgiveness from an auditor. Rather, you'll incur an audit finding and be forced to take corrective action. In some cases, you may even have to return money to the federal or state government. Thus, it's prudent to check with your auditor before making what could prove to be a costly error.

These are just some of the valuable lessons I've learned since beginning my career as a BA in the fall of 2011. I don't know what the future has in store for me and whether I'll spend the rest of my career as a school business administrator, but I believe the knowledge I've gained can translate over to other fields as well. And if I ever run into my old instructor again, I'd like to think that I could now look him in the eye and say, "I finally know what I'm doing."

John DeFilippis, Ph.D., is the Assistant Business Administrator/Board Secretary for Belleville Public Schools. He can be

TOYS FOR TOTS

Donations Accepted Through December 14

Yes, December is coming, and so is the annual "Toys for Tots" drive at NJASBO. Counties that would like to make donations through NJASBO may do so by sending unwrapped presents to our office. Toys will be accepted through December 14. The annual drive always results in a mountain of toys – let's make this year even bigger and better!

