

WALL TOWNSHIP PUBLIC SCHOOLS
OFFICE OF THE BUSINESS ADMINISTRATOR/BOARD SECRETARY
PO Box 1199
Wall, New Jersey 07719-1199

Brian J. Smyth
Business Administrator/Board Secretary

Phone: 732-556-2016
FAX: 732-556-2102

March 22, 2023

Betsy Cross

Re: OPRA 23-143

opra+request-40913-e9478c1d@requests.opramachine.com

Dear Ms. Cross,

The Wall Township Board of Education, (District) is in receipt of your emails dated March 15, 2023, wherein you requested record as follows:

“Records requested:

1) Health Benefits- Expense Account Adjustment by Adjustment # 11-000-291-270-001 for the calendar years 2019 - February 2023. Please refer to OPRA returned to me April 8, 2016 if you are not sure what you have provided in the past.

2) Budget Projection: Account detail report for account number # 11-000-291-270-001 included in the budget for 19/20, 20/21, 21/22 and 22/23. There should be no confusion on this one.”

In response to your request, attached please find the following consisting of 10 pages:

- Expense Account Adjustment by Adjustment #11-000-291-270-001 for calendar years 2019, 2020, 2021, 2022, and 2023 (January - February 2023).
- Budget Projection: Account detail report for account number #11-000-291-270-001 included in the budget for school years 2019-20, 2020-21, 2021-22, and 2022-23.

If your request for access to a government record has been denied or unfilled within the seven (7) business days required by law, you have a right to challenge the decision by the Wall Township Board of Education to deny access. At your option, you may either institute a proceeding in the Superior Court of New Jersey or file a complaint with the Government Records Council (GRC) by completing the Denial of Access Complaint Form. You may contact the GRC by toll-free telephone at 866-850-0511, by mail at P.O. Box 819, Trenton, NJ 08625, be-mail at grc@dca.state.nj.us, or at their web site at www.state.nj.us/grc. The GRC can also answer other questions about the law. All questions regarding complaints filed in Superior Court should be directed to the Court Clerk in your County.

Sincerely,



Brian J. Smyth
Records Custodian

BJS/dc

TWP OF WALL BOARD OF EDUCATION
Expense Account Adjustment Analysis By Adjustment#
All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
<i>Original Appropriation Adjustments</i>								
000274	Final Budget Creation	11-000-291-270-001-	HEALTH BENEFITS	07/01/2019	BRATTOLI	\$0.00	\$10,581,554.00	\$10,581,554.00
<i>Total Original Appropriation Adjustments</i>							<i>\$10,581,554.00</i>	

TWP OF WALL BOARD OF EDUCATION

Expense Account Adjustment Analysis By Adjustment#

va_exaa3.0

06/30/2021

All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
Current Appropriation Adjustments								
000261	TRANS FOR RESERVES	11-000-217-100-020-	INSTR AID OT SAL.	06/30/2021	BRATTOLI	\$30,000.00	(\$18,000.00)	\$12,000.00
	TRANS FOR RESERVES	11-000-217-100-030-	SALARIES-INSTR. PARAS	06/30/2021	BRATTOLI	\$80,000.00	(\$44,000.00)	\$36,000.00
	TRANS FOR RESERVES	11-000-219-104-011-050	SAL OF OTHER PROF-HS	06/30/2021	BRATTOLI	\$542,357.21	(\$34,000.00)	\$508,357.21
	TRANS FOR RESERVES	11-000-221-102-001-	SAL - SUPERVISOR OF INS	06/30/2021	BRATTOLI	\$150,881.00	(\$38,000.00)	\$112,881.00
	TRANS FOR RESERVES	11-000-221-102-001-050	SAL OF SUPER OF INSTR-HS	06/30/2021	BRATTOLI	\$299,008.51	(\$39,000.00)	\$260,008.51
	TRANS FOR RESERVES	11-000-221-102-001-077	SAL OF SUPER OF INSTR-OM	06/30/2021	BRATTOLI	\$53,060.40	(\$46,000.00)	\$7,060.40
	TRANS FOR RESERVES	11-000-221-102-099-	IMPROVEMENT OF INSTRUCTI	06/30/2021	BRATTOLI	\$20,000.00	(\$20,000.00)	\$0.00
	TRANS FOR RESERVES	11-000-230-100-001-	SALARY UNDISTRIBUTED GEN	06/30/2021	BRATTOLI	\$501,737.08	(\$30,000.00)	\$471,737.08
	TRANS FOR RESERVES	11-000-230-100-099-	SUPPORT SERVICES - GENER	06/30/2021	BRATTOLI	\$46,500.00	(\$46,000.00)	\$500.00
	TRANS FOR RESERVES	11-000-240-104-001-060	SAL OF OTHER PROF-AW	06/30/2021	BRATTOLI	\$35,802.00	(\$22,000.00)	\$13,802.00
	TRANS FOR RESERVES	11-000-240-104-001-070	SAL OF OTHER PROF-CS	06/30/2021	BRATTOLI	\$35,802.00	(\$22,000.00)	\$13,802.00
	TRANS FOR RESERVES	11-000-240-104-001-077	SAL OF OTHER PROF-OM	06/30/2021	BRATTOLI	\$35,802.00	(\$22,000.00)	\$13,802.00
	TRANS FOR RESERVES	11-000-240-104-001-078	SAL OF OTHER PROF-PRIM	06/30/2021	BRATTOLI	\$14,499.44	(\$10,000.00)	\$4,499.44
	TRANS FOR RESERVES	11-000-240-104-001-080	SAL OF OTHER PROF-WB	06/30/2021	BRATTOLI	\$35,802.00	(\$22,000.00)	\$13,802.00
	TRANS FOR RESERVES	11-000-291-270-001-	HEALTH BENEFITS	06/30/2021	BRATTOLI	\$9,808,156.00	\$413,000.00	\$10,221,156.00
Total for Adjustment # 000261							\$0.00	
000262	REV ADJ 000261	11-000-221-102-001-	SAL - SUPERVISOR OF INS	06/30/2021	BRATTOLI	\$112,881.00	\$38,000.00	\$150,881.00
	REV ADJ 000261	11-000-221-102-001-050	SAL OF SUPER OF INSTR-HS	06/30/2021	BRATTOLI	\$260,008.51	\$39,000.00	\$299,008.51
	REV ADJ 000261	11-000-221-102-001-077	SAL OF SUPER OF INSTR-OM	06/30/2021	BRATTOLI	\$7,060.40	\$46,000.00	\$53,060.40
	REV ADJ 000261	11-000-221-102-099-	IMPROVEMENT OF INSTRUCTI	06/30/2021	BRATTOLI	\$0.00	\$20,000.00	\$20,000.00
	REV ADJ 000261	11-000-291-270-001-	HEALTH BENEFITS	06/30/2021	BRATTOLI	\$10,221,156.00	(\$143,000.00)	\$10,078,156.00
Total for Adjustment # 000262							\$0.00	
000263	TRANS FOR RESERVES	11-000-291-270-001-	HEALTH BENEFITS	06/30/2021	BRATTOLI	\$10,078,156.00	\$143,000.00	\$10,221,156.00
	TRANS FOR RESERVES	11-120-100-101-007-070	REGPROG SAL GRADE 1-5-CN	06/30/2021	BRATTOLI	\$2,183,697.33	(\$3,000.00)	\$2,180,697.33
	TRANS FOR RESERVES	11-130-100-101-005-075	REG PROG SAL GRADE-WIS	06/30/2021	BRATTOLI	\$4,633,496.05	(\$20,000.00)	\$4,613,496.05
	TRANS FOR RESERVES	11-130-100-101-020-075	TEACHERS EXTRAS - INTERM	06/30/2021	BRATTOLI	\$17,000.00	(\$15,000.00)	\$2,000.00
	TRANS FOR RESERVES	11-140-100-101-004-050	REG PROG SAL GRADE 9-12	06/30/2021	BRATTOLI	\$6,902,649.67	(\$39,000.00)	\$6,863,649.67
	TRANS FOR RESERVES	11-190-100-320-004-050	PURCH PROF SERV-HS	06/30/2021	BRATTOLI	\$106,012.00	(\$66,000.00)	\$40,012.00
Total for Adjustment # 000263							\$0.00	
Total Current Appropriation Adjustments							\$0.00	

TWP OF WALL BOARD OF EDUCATION

Expense Account Adjustment Analysis By Adjustment#

All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
Original Appropriation Adjustments								
000272	Final Budget Creation	11-000-291-270-001-	HEALTH BENEFITS	07/01/2020	BRATTOLI	\$0.00	\$9,808,156.00	\$9,808,156.00
Total Original Appropriation Adjustments							\$9,808,156.00	

TWP OF WALL BOARD OF EDUCATION

Expense Account Adjustment Analysis By Adjustment#

va_exaa3.0

06/30/2022

All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
Current Appropriation Adjustments								
000285	HEALTH BEN	11-000-291-241-001-	OTHER RETIREMENT CONTRIB	06/30/2022	BRATTOLI	\$1,407,281.00	(\$72,318.24)	\$1,334,962.76
	HEALTH BEN	11-000-291-260-001-	WORKER'S COMPENSATION	06/30/2022	BRATTOLI	\$598,673.00	(\$29,681.76)	\$568,991.24
	HEALTH BEN	11-000-291-270-001-	HEALTH BENEFITS	06/30/2022	BRATTOLI	\$10,495,610.00	\$102,000.00	\$10,597,610.00
Total for Adjustment # 000285							\$0.00	
000287	TRANS FOR RESERVES	11-000-270-517-014-	MOESC REG. ED. ESC	06/30/2022	BRATTOLI	\$1,004,381.00	(\$300,000.00)	\$704,381.00
	TRANS FOR RESERVES	11-000-270-518-014-	MOESC SPECIAL ED. ESC	06/30/2022	BRATTOLI	\$1,145,551.00	(\$100,000.00)	\$1,045,551.00
	TRANS FOR RESERVES	11-000-291-270-001-	HEALTH BENEFITS	06/30/2022	BRATTOLI	\$10,597,610.00	\$400,000.00	\$10,997,610.00
Total for Adjustment # 000287							\$0.00	
Total Current Appropriation Adjustments							\$0.00	

TWP OF WALL BOARD OF EDUCATION
Expense Account Adjustment Analysis By Adjustment#
All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
Original Appropriation Adjustments								
000273	Final Budget Creation	11-000-291-270-001-	HEALTH BENEFITS	07/01/2021	BRATTOLI	\$0.00	\$10,495,610.00	\$10,495,610.00
Total Original Appropriation Adjustments							\$10,495,610.00	

TWP OF WALL BOARD OF EDUCATION
Expense Account Adjustment Analysis By Adjustment#
All Cycles

Adj #	Description	Account#	Account Description	Date	User	Old Amount	Adjustment	New Balance
Original Appropriation Adjustments								
000272	Final Budget Creation	11-000-291-270-001-	HEALTH BENEFITS	07/01/2022	BRATTOLI	\$0.00	\$11,464,920.00	\$11,464,920.00
Total Original Appropriation Adjustments							\$11,464,920.00	

TWP OF WALL BOARD OF EDUCATION

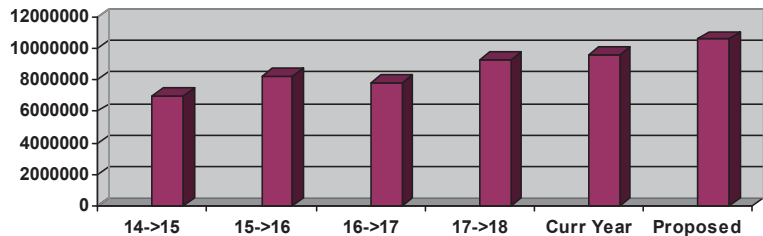
Budget Projection : Account Detail Report [Step 4]

bp_det02.031816

04/30/2019

Account#	11-000-291-270-001-	Extn	7230	Proposed Amount	\$10,581,554.00
Description	HEALTH BENEFITS			Active Account? Yes	Skip Printing? No
Year	14->15	15->16	16->17	17->18	Curr Year
YTD Exp	\$7,018,252.93	\$8,204,648.73	\$7,843,985.96	\$9,267,343.16	Curr Appr
					18->19
					\$9,591,130.00

Step	% +/-	\$ +/-	Actual % +/-	Proposed
1	0.00%	\$0.00	0.00%	\$9,591,130.00
2	0.00%	\$1,244,665.00	12.98%	\$10,835,795.00
3	0.00%	\$990,424.00	10.33%	\$10,581,554.00
4	0.00%	\$990,424.00	10.33%	\$10,581,554.00



Authorized Locations

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Date	FTE	Detail Description	Amount	TRX Type	User
01/22/2019		A-401 Surcharge NJSHBP per broker	246,369.00	Edit	BASS
01/22/2019		Affordable Care Act - Mandated Fees	3,611.00	Edit	BASS
02/06/2019		COBRA Administration	3,000.00	Edit	SMYTH
01/22/2019		Dental Benefits for District	537,319.00	Edit	BASS
01/24/2019		Dental Benefits for retired employees	3,581.00	Edit	BASS
02/06/2019		Employee mandated HB Contribution (phase 4)	-1,830,000.00	Edit	SMYTH
02/06/2019		Employees Purchasing Dental Coverage	-35,000.00	Edit	SMYTH
02/06/2019		Employees Purchasing Med. & Rx Coverage	-200,000.00	Edit	SMYTH
01/22/2019		Expected Claims: January-June per broker	5,355,856.00	Edit	BASS
01/22/2019		Expected Claims: July - December per broker	5,355,856.00	Edit	BASS
01/24/2019		Food Service Employees Billed to Enterprise Ac	-104,620.00	Edit	BASS
01/24/2019		FSA Administrations	4,000.00	Edit	BASS
01/22/2019		HB Broker Consulting Fee	58,000.00	Edit	BASS
01/24/2019		Medi Care Part B Payment to Pensions	41,125.00	Edit	BASS
01/24/2019		Medicare B Reimbursement July -June	13,008.00	Edit	BASS
02/06/2019		MERP for retired former employees	10,000.00	Edit	SMYTH
01/24/2019		SHBP Retirement Reimburse. July -June	3,380.00	Edit	BASS
01/22/2019		Stop-Loss Insurance January - June	392,296.00	Edit	BASS
02/06/2019		Stop-Loss Insurance July - December	375,000.00	Edit	SMYTH
01/24/2019		Tenure Single to F,MS,PC(est35%)	100,805.00	Edit	BASS
01/22/2019		Third Party Administration (Horizon)	247,968.00	Edit	BASS
02/06/2019		z Proposed New Staff		Edit	SMYTH
02/06/2019		z Reduction in Force of Positions		Edit	SMYTH

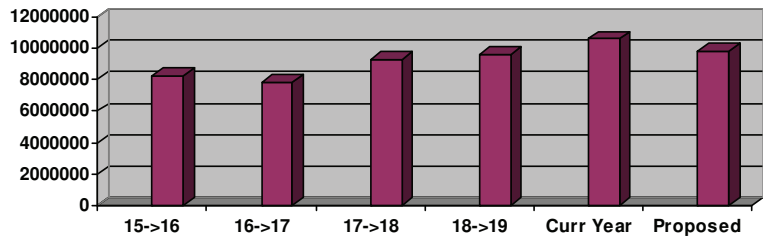
TWP OF WALL BOARD OF EDUCATION

Budget Projection : Account Detail Report [Step 4]

bp_det02.031816
05/28/2020

Account#	11-000-291-270-001-	Extn	7230	Proposed Amount	\$9,808,156.00
Description	HEALTH BENEFITS			Active Account? Yes	Skip Printing? No
Year	15->16	16->17	17->18	18->19	Curr Year
YTD Exp	\$8,204,648.73	\$7,843,985.96	\$9,267,343.16	\$9,574,184.23	Curr Appr
					\$10,581,554.00

Step	% +/-	\$ +/-	Actual % +/-	Proposed
1	0.00%	\$0.00	0.00%	\$10,581,554.00
2	0.00%	\$-773,398.00	-7.31%	\$9,808,156.00
3	0.00%	\$-773,398.00	-7.31%	\$9,808,156.00
4	0.00%	\$-773,398.00	-7.31%	\$9,808,156.00



Authorized Locations

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Date	FTE	Detail Description	Amount	TRX Type	User
02/20/2020		A-401 Surcharge NJSHBP per broker	180,000.00	Edit	BASS
02/20/2020		Affordable Care Act - Mandated Fees	3,197.00	Edit	SMYTH
02/20/2020		COBRA Administration	3,000.00	Edit	BASS
02/20/2020		Dental Benefits for District	558,812.00	Edit	BASS
02/20/2019		Dental Benefits for retired employees	2,956.00	Edit	BASS
02/19/2020		Employee mandated HB Contribution (phase 4)	-2,000,000.00	Edit	SMYTH
02/20/2020		Employees Purchasing Dental Coverage	-66,903.00	Edit	SMYTH
02/19/2020		Employees Purchasing Med. & Rx Coverage	-200,000.00	Edit	SMYTH
02/19/2020		Expected Claims: January-June per broker	5,250,000.00	Edit	SMYTH
02/19/2020		Expected Claims: July - December per broker	5,000,000.00	Edit	SMYTH
02/20/2020		Food Service Employees Billed to Enterprise Ac	-108,991.00	Edit	BASS
02/20/2020		FSA Administrations	5,160.00	Edit	BASS
02/20/2020		HB Broker Consulting Fee	55,000.00	Edit	BASS
02/20/2020		Medi Care Part B Payment to Pensions	23,500.00	Edit	BASS
02/20/2020		Medicare B Reimbursement July -June	10,415.00	Edit	BASS
02/20/2012		MERP for retired former employees	14,500.00	Edit	BASS
02/20/2020		SHBP Retirement Reimburse. July -June	3,660.00	Edit	BASS
02/20/2020		Stop-Loss Insurance January - June	385,560.00	Edit	BASS
02/20/2020		Stop-Loss Insurance July - December	385,560.00	Edit	BASS
02/20/2020		Tenure Single to F,MS,PC(est35%)	21,050.00	Edit	BASS
02/20/2020		Third Party Administration (Horizon) per broker	281,680.00	Edit	BASS
12/09/2019		z Proposed New Staff		Edit	SMYTH
02/19/2020		z Reduction in Force of Positions		Edit	SMYTH

TWP OF WALL BOARD OF EDUCATION

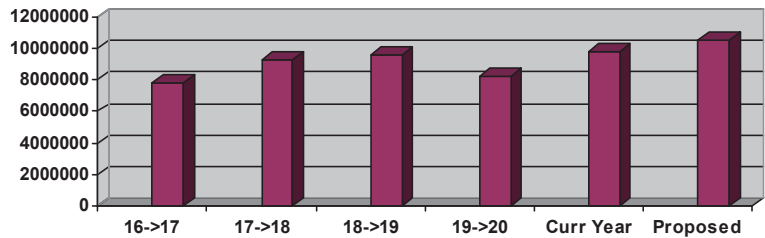
Budget Projection : Account Detail Report [Step 4]

bp_det02.031816

04/23/2021

Account#	11-000-291-270-001-	Extn	7230	Proposed Amount	\$10,495,610.00
Description	HEALTH BENEFITS			Active Account? Yes	Skip Printing? No
Year	16->17	17->18	18->19	19->20	Curr Year
YTD Exp	\$7,843,985.96	\$9,267,343.16	\$9,574,184.23	\$8,270,090.20	Curr Appr
					20->21
					\$9,808,156.00

Step	% +/-	\$ +/-	Actual % +/-	Proposed
1	0.00%	\$0.00	0.00%	\$9,808,156.00
2	0.00%	\$1,217,081.00	12.41%	\$11,025,237.00
3	0.00%	\$687,454.00	7.01%	\$10,495,610.00
4	0.00%	\$687,454.00	7.01%	\$10,495,610.00



Authorized Locations

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Date	FTE	Detail Description	Amount	TRX Type	User
02/05/2021		A-401 Surcharge NJSHBP per broker	215,126.00	Edit	BASS
12/01/2020		Affordable Care Act - Mandated Fees	3,862.00	Edit	BASS
01/27/2021		COBRA Administration	3,000.00	Edit	BASS
12/01/2020		Dental Benefits for District	531,549.00	Edit	BASS
12/01/2020		Dental Benefits for retired employees	3,085.00	Edit	BASS
03/05/2021		Employee mandated HB Contribution (phase 4)	-2,000,000.00	Edit	SMYTH
12/01/2020		Employees Purchasing Dental Coverage	-86,229.00	Edit	BASS
12/01/2020		Employees Purchasing Med. & Rx Coverage	-181,002.00	Edit	BASS
12/01/2020		Expected Claims: January-June per broker	5,378,145.00	Edit	BASS
12/01/2020		Expected Claims: July - December per broker	5,378,145.00	Edit	BASS
12/01/2020		Food Service Employees Billed to Enterprise Ac	-83,977.00	Edit	BASS
02/05/2021		FSA Administrations	4,645.00	Edit	BASS
01/27/2021		HB Broker Consulting Fee	60,000.00	Edit	BASS
12/01/2020		Medi Care Part B Payment to Pensions	20,502.00	Edit	BASS
12/01/2020		Medicare B Reimbursement July -June	7,128.00	Edit	BASS
01/27/2021		MERP for retired former employees	14,500.00	Edit	BASS
01/27/2021		SHBP Retirement Reimburse. July -June	4,000.00	Edit	BASS
12/01/2020		Stop-Loss Insurance January - June	416,935.00	Edit	BASS
12/01/2020		Stop-Loss Insurance July - December	398,308.00	Edit	SMYTH
12/01/2020		Tenure Single to F,MS,PC(est35%)	128,758.00	Edit	BASS
12/01/2020		Third Party Administration (Horizon) per broker	290,130.00	Edit	BASS
03/05/2021		Wrap Employees Billed to Enterprise Ac	-11,000.00	Edit	SMYTH
12/01/2020		z Proposed New Staff		Edit	SMYTH
12/01/2020		z Reduction in Force of Positions		Edit	SMYTH

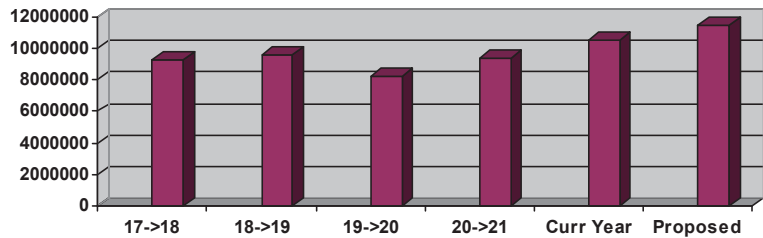
TWP OF WALL BOARD OF EDUCATION

Budget Projection : Account Detail Report [Step 4]

bp_det02.031816
06/15/2022

Account#	11-000-291-270-001-	Extn	7230	Proposed Amount	\$11,464,920.00
Description	HEALTH BENEFITS			Active Account? Yes	Skip Printing? No
Year	17->18	18->19	19->20	20->21	Curr Year
YTD Exp	\$9,267,343.16	\$9,574,184.23	\$8,270,090.20	\$9,423,791.03	Curr Appr
					\$10,495,610.00

Step	% +/-	\$ +/-	Actual % +/-	Proposed
1	0.00%	\$0.00	0.00%	\$10,495,610.00
2	0.00%	\$969,310.00	9.24%	\$11,464,920.00
3	0.00%	\$602,810.00	5.74%	\$11,098,420.00
4	0.00%	\$969,310.00	9.24%	\$11,464,920.00



Authorized Locations

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Date	FTE	Detail Description	Amount	TRX Type	User
02/04/2022		A-401 Surcharge NJSHBP per broker	168,931.00	Edit	FABIO
02/04/2022		Affordable Care Act - Mandated Fees	3,859.00	Edit	SMYTH
02/04/2022		COBRA Administration	3,000.00	Edit	FABIO
02/04/2022		Dental Benefits for District	531,549.00	Edit	FABIO
02/04/2022		Dental Benefits for retired employees	3,085.00	Edit	FABIO
03/21/2022		Employee mandated HB Contribution (phase 4)	-2,000,000.00	Edit	SMYTH
11/22/2021		Employees Purchasing Dental Coverage	-46,584.00	Edit	FABIO
02/04/2022		Employees Purchasing Med. & Rx Coverage	-200,225.00	Edit	FABIO
03/21/2022		Expected Claims Increase-Chapter 44 & negotiations	366,500.00	Edit	SMYTH
03/21/2022		Expected Claims: January-June per broker	5,647,000.00	Edit	SMYTH
03/21/2022		Expected Claims: July - December per broker	5,647,000.00	Edit	SMYTH
02/22/2022		Food Service Employees Billed to Enterprise Ac	-84,598.00	Edit	FABIO
02/04/2022		FSA Administrations	4,500.00	Edit	FABIO
02/04/2022		HB Broker Consulting Fee	60,000.00	Edit	FABIO
01/22/2022		Medi Care Part B Payment to Pensions	20,502.00	Edit	SMYTH
02/04/2022		Medicare B Reimbursement July -June	8,165.00	Edit	SMYTH
02/04/2022		MERP for retired former employees	14,500.00	Edit	FABIO
02/04/2022		SHBP Retirement Reimburse. July -June	4,200.00	Edit	SMYTH
02/04/2022		Stop-Loss Insurance January - June	485,769.00	Edit	FABIO
02/04/2022		Stop-Loss Insurance July - December	485,769.00	Edit	SMYTH
02/04/2022		Tenure Single to F,MS,PC(est35%)	113,139.00	Edit	FABIO
02/04/2022		Third Party Administration (Horizon) per broker	239,859.00	Edit	FABIO
02/22/2022		Wrap Employees Billed to Enterprise Ac	-11,000.00	Edit	SMYTH