



NEW JERSEY SCHOOL BOARDS ASSOCIATION 2017-2018 BUDGET





New Jersey School Boards Association

413 West State Street • Trenton, NJ 08618 • Telephone: 609.695.7600 • Toll-Free: 888.88NJSBA • Fax: 609.695.0413

February 16, 2017

Board of Directors
New Jersey School Boards Association
413 West State Street
Trenton, New Jersey 08618

Dear Fellow Board Members:

Enclosed is the New Jersey School Boards Association's proposed Annual Budget for Fiscal Year 2017-2018. It will be presented for discussion and adoption at the next NJSBA Board of Directors meeting on March 3, 2017.

On February 15, the Finance Committee met with the Executive Director and the Director of Budget & Finance to review and finalize the proposed 2017-2018 budget.

All financial activities in the budget are organized according to membership service and revenue areas. Also included are supporting data for various components of the proposed budget.

In order to meet NJSBA's financial goals of maintaining current services while providing a stable, long-term financial base, the proposed budget provides for continued delivery of existing Association services, suggests alternative revenue sources, and identifies areas for controlling costs.

On behalf of the New Jersey School Boards Association Finance Committee, I recommend that the Board of Directors adopt the proposed Annual Budget for Fiscal Year 2017-2018.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael R. McClure".

Michael R. McClure
Vice President for Finance



New Jersey School Boards Association

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FINANCE COMMITTEE

2017-2018
(*TWO YEAR TERM*)

- | | |
|------|---|
| 2017 | Donald Webster, Jr., President, NJSBA
Manchester Township Board of Education, Ocean County |
| 2017 | Michael R. McClure, Vice President for Finance
Maple Shade Board of Education, Burlington County |
| 2018 | Naomi Davidson,
Runnemede Board of Education, Camden County |
| 2018 | Jeff Fischer,
Manchester Regional Board of Education, Passaic County |
| 2017 | Tafari Anderson,
Clifton Board of Education, Passaic County |
| 2018 | Robert B. Morrison
Watchung Hills Regional Board of Education, Somerset County |

STAFF

Dr. Lawrence S. Feinsod, Executive Director, NJSBA

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Kathy Shambe, Manager, General Accounting, NJSBA

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INTRODUCTION TO THE 2017 - 2018 BUDGET

Under NJSBA's Bylaws, the Association's Finance Committee shall prepare the annual budget, which shall be submitted to the Board of Directors prior to the May/June delegates meeting. In addition, the Finance Committee shall, from time to time, advise the Board of Directors on all matters affecting the finances of the Association.

The recommended budget for 2017-2018 projects revenues and expenditures at \$10,817,025.

This budget is a balanced budget. Revenues are equal to expenditures.

The proposed 2017-2018 budget is based on several assumptions:

- Increased level of service to our membership in response to the changing needs, as identified in the goals of the 2015-2017 Strategic Plan;
- Continued development of an effective system of electronic communications and technology, and
- Improving the high-quality, mandatory training programs, which are provided at no cost to board of education members. These programs include new board member orientation training, in-person Governance training, and online Governance programs through the use of our Learning Management System (LMS).



2017-2018 PROPOSED BUDGET

EXECUTIVE SUMMARY

The 2017-2018 proposed budget continues to focus on two key areas: increasing member participation in Association programs, and the professional development of local board of education members. Both are critical within the context of state education reforms and the financial climate in which school districts operate.

All training required by the New Jersey School Ethics Act and the New Jersey School District Accountability Act will continue to be provided as a dues-based service. These programs include Governance I, which members may complete through one of three formats: an in-person one-day conference; an online program; or the weekend New Board Member Orientation.

Based on the observations of long-term board members and school administrators, NJSBA reestablished the weekend New Board Member Orientation program in March 2013, and it continues to provide unparalleled professional development for newly elected and newly appointed board members through in-depth rigorous training. The proposed 2017-2018 budget provides for two weekend New Board Member Orientation programs at no cost to participants. The costs for the two weekend orientation programs will be underwritten by the Education Leadership Foundation of New Jersey (ELFNJ), a non-profit organization dedicated to working with NJSBA to secure resources to support school board professional development. The proposed 2017-2018 budget also provides dues-based funding for Governance II, III, and IV in-person and on-line training.

For 2017-2018, NJSBA membership dues will remain frozen at the 2010-2011 level as NJSBA continues to strive to deliver as much value as possible to members for the dues they pay.

While reviewing the supporting financial documents, bear in mind that the proposed budget is formulated using both actual revenue and expense projections based on prior experience. This budget represents the minimum of funding that NJSBA needs to continue delivering services to its members. Each Association department has fine-tuned the accounts for which it is responsible.

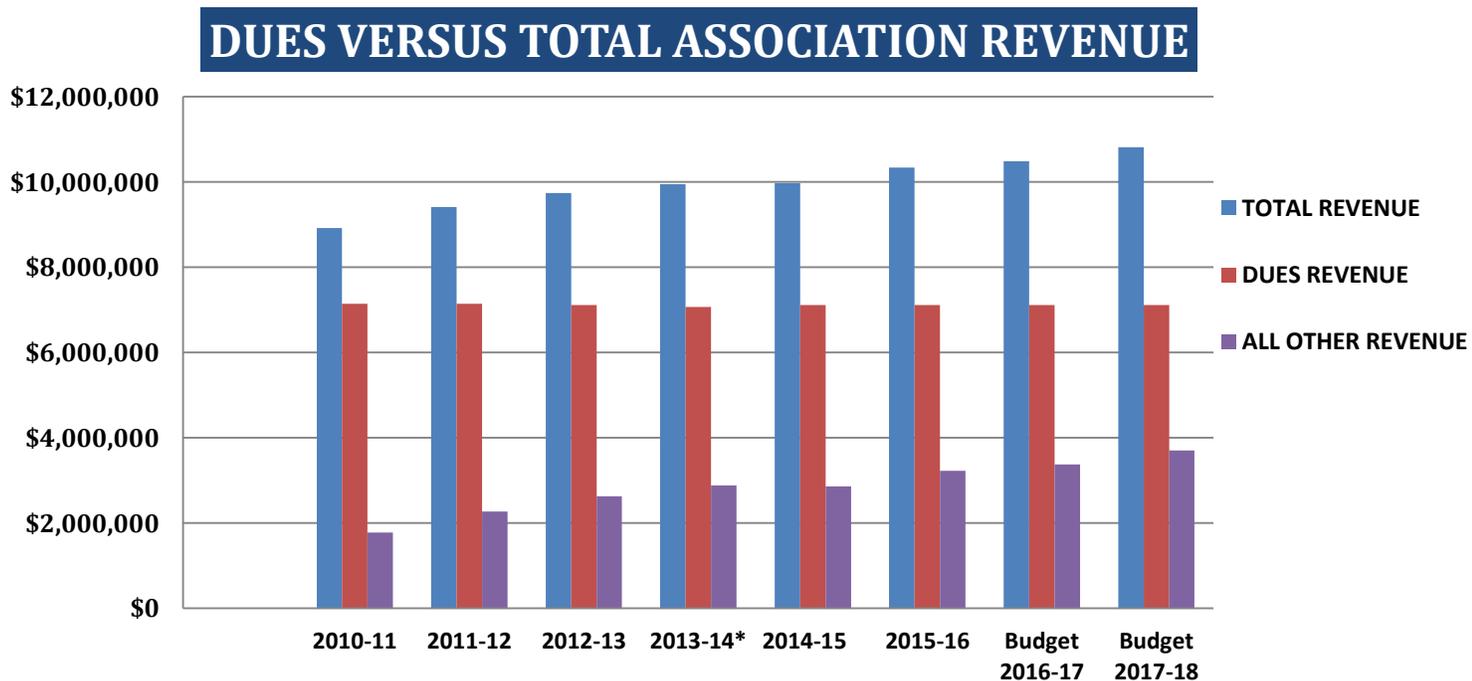
Fiscal year 2017-2018 revenue is projected to increase by \$327,766, or 3.1% over that of the current budget year.

To balance the 2017-2018 budget, the Association proposes the use of \$225,000 of free balance. In previous years, we have used this strategy to balance the Association's budget. However, even though the NJSBA has used free balance in this manner in the past, the reserve has remained relatively constant, from \$3,479,385 on June 30, 2012 to a reserve balance of \$3,737,145 on June 30, 2016.

The chart and graph on the next page illustrate the Association's efforts to maintain needed services and create new ones by increasing income from sources other than dues. The proposed 2017-2018 budget will reduce reliance on dues from over 80% of total revenue in fiscal year 2010-2011 to 65.8%.

PERCENTAGE OF DUES VERSUS TOTAL ASSOCIATION REVENUE					
YEAR	TOTAL REVENUE	DUES REVENUE	DUES AS A % OF TOTAL REVENUE	ALL OTHER REVENUE	ALL OTHER REVENUE AS A % OF TOTAL REVENUE
2010-11	\$8,921,057	\$7,142,871	80.0%	\$1,778,186	20.0%
2011-12	\$9,415,482	\$7,146,930	75.9%	\$2,268,552	24.1%
2012-13	\$9,742,299	\$7,114,446	73.0%	\$2,627,853	27.0%
2013-14*	\$9,950,593	\$7,066,907	71.0%	\$2,883,686	29.0%
2014-15	\$9,973,932	\$7,114,310	71.3%	\$2,859,622	28.7%
2015-16	\$10,339,707	\$7,114,312	68.8%	\$3,225,395	31.2%
Budget 2016-17	\$10,489,259	\$7,114,310	67.8%	\$3,374,949	32.2%
Budget 2017-18	\$10,817,025	\$7,114,315	65.8%	\$3,702,710	34.2%

*2013-2014 DUES REDUCED BY GRANT FOR SUPERSTORM SANDY DISTRICTS



The above chart illustrates the relationship among general membership dues revenue, total revenue and all other revenue.

The 2017-2018 budget also provides for other non-dues revenue sources, such as the NJSBA Corporate Membership Program, the Technology for Education and Career (TEC) program, and e-governance services.

The NJSBA Corporate Membership Program is a year-round effort to engage commercial and non-profit vendors, sponsors and advertisers in NJSBA's mission to advance student achievement through effective school district governance. Participants in the Corporate Membership Program pay a membership fee that offers year-long opportunities to interact with school board members, superintendents, and school business administrators.

Technology for Education and Career is a program that enables schools to purchase technological tools and services at reduced costs. NJSBA's TEC program is endorsed by the New Jersey Department of Education. The program assists schools by securing cost-saving alternatives for creating, establishing and continuing the most current digital learning opportunities available for students.

BoardsDocs, an electronic governance service, offers members a cost-effective, easy-to-use solution that enables school districts to significantly improve the way they create and manage board packets, access information and conduct meetings.

BUDGET DETAIL

Total Dues

The Total Dues category encompasses four revenue sources: General Membership Dues for local boards of education; Affiliate Membership Dues, which includes educational services commissions and jointure commissions; Associate Membership Dues, which includes charter schools; and Professional Membership Groups, including statewide networks of school board attorneys and personnel administrators.

General Membership Dues for 2017-2018 are projected at \$7,114,315, the same amount that was collected in 2016-2017. The average dues amount per local board is \$12,245.

Affiliate Membership Any public education agency, organization or commission established under *N.J.S.A. 18A* that has as its purpose the provision of services, programs or assistance to district boards of education in the delivery of public education to the students of New Jersey, and which is governed by a body consisting of at least one representative of a district board of education, can join the Association as an Affiliate Member. Educational Services Commissions and Jointure Commissions are eligible to join NJSBA under this category. Total affiliate member dues are budgeted at \$9,600 for 2017-2018.

Associate Membership Dues Charter schools, interested persons or common-interest groups may become associate members of NJSBA, a designation that does not provide representation or voting privileges within the Delegate Assembly or the Board of Directors. The proposed 2017-2018 budget anticipates 69 charter school members paying full-year membership dues. Full-year dues for an associate member are \$2,500, resulting in budgeted revenues of \$172,500 for 2017-2018.

PROFESSIONAL MEMBERSHIP GROUPS

NJSBA sponsors three professional membership groups: the Personnel Administrators Association, the Educational Negotiators Association, and the Associate Membership Program for School Attorneys.

PAA/ENA Under the proposed budget, combined membership in two labor relations-oriented professional membership groups—the Personnel Administrators Association (PAA) and the Educational Negotiators Association (ENA)—is projected at 140. Annual dues will be \$325 per person, for total revenue of \$45,500.

- PAA provides school district personnel administrators with resources, information and opportunities to network with colleagues throughout the state.
- ENA is open to professional negotiators and offers a variety of labor relations data and information developed by NJSBA.

Associate Membership Program for School Attorneys (AMPSA) NJSBA and the New Jersey Association of School Attorneys inaugurated the AMPSA program to provide school attorneys with an extensive range of learning and development opportunities in school law. Membership is open to individual school board attorneys and offers a three-tiered system of payment. All school attorneys enrolled in AMPSA are automatically enrolled in the New Jersey Association of School Attorneys. The proposed revenue budget of \$56,270 allows for a continuation of the practice initiated in 2016-2017, which involves a reduced membership rate for attorneys in their first three years of practice in school law.

2017 WORKSHOP PROJECTIONS

Net income (receipts over expenditures) from Workshop 2017 will substantially exceed the 2016- 2017 budget but is expected to fall below the actual net income from Workshop 2016 due to non-recurring cost benefits that had been realized in connection with Workshop 2016 and anticipated reductions in the sponsorship levels selected by some of our larger sponsors.

Revenue from exhibitors, sponsors and registration For Workshop 2017, we project \$2,001,000 in revenue, including exhibit space sales, sponsorships and registration. This amount is \$83,366, or 4.3%, higher than budgeted receipts for Workshop 2016.

Expenses for Workshop 2017 are budgeted at \$836,000, a 0.8% decrease in expenditures compared to expenses budgeted for Workshop 2016 as the result of NJSBA's ongoing efforts to reduce these costs.

CONFERENCES

Revenue from non-mandatory training programs is projected at \$241,154. For 2017-2018, this category includes revenue projections for School Law forums, labor relations programs, Leadership offerings (including the new Board Presidents' Conference), and the Technology Conference.

Expenses related to the programs include facility rental, audio-visual equipment, food and beverage service, printed materials, and mileage reimbursement for staff and speakers. The proposed budget projects these expenses at \$120,696, a 19.1 % decrease over the current-year budgeted amount, primarily as a result of greater sponsor funding of conference costs.

CONTRACTED SERVICES

NJSBA offers a variety of services on a contracted, or fee, basis. These critical labor-intensive services are used by individual school boards that require them in a given year. Consequently, the Association charges boards a fee to offset the cost of providing the services, although these programs are also underwritten in part by dues.

Revenue in this category is anticipated at \$671,018, reflecting an increase of \$219,069, or 48.5%, over the 2016-2017 budget, primarily as a result of the popularity of our new e-governance services. Expenses in this category are budgeted at \$221,790, an increase of \$153,017 resulting from necessary costs to meet the higher expected demand for our e-governance services.

OVERHEAD

Overhead costs include staff salaries and benefits, headquarters facility costs, insurance and office expenses. This category is anticipated to increase by \$228,828, or 2.6%.

MERIT INCREASES

NJSBA operates exclusively on a merit-based compensation system. For 2017-2018, merit increases estimated by Compensation Resources, an independent salary consultant, will average up to 2.2%. All increases are based on the employee's annual performance evaluation. To be eligible for the maximum increase, a staff member would need to score 100% on their performance evaluation.

BENEFITS

Benefits include annual payments to the Public Employees' Retirement System (PERS), for which the state-mandated payments have been increasing in recent years at a pace that far exceeds inflation. The 2017-2018 budget assumes that the 2018 payment will be \$666,245, an increase of 7.1% over the 2017 payment and consistent with the percentage increase experienced in the 2016-2017 fiscal year.

Benefits also include health coverage, and the 2017-2018 budget includes projected Association health benefit expenses of \$850,000 for active employees, representing a decrease of \$37,194, or 4.2%, *versus* the 2016-2017 budget. The anticipated reduction results from lower rates and more employees opting out of medical coverage.

PUBLICATIONS

For print volumes, books are produced and shipped to NJSBA on demand through a vendor, Absolute Book Printing. This arrangement results in a small expenditure for the production of the publications volumes. For 2017-2018, anticipated revenue from publications is \$24,945, a slight increase from the amount budgeted for 2016-2017. Publications include The Negotiations' Advisor On-Line, On-Line Index and Analysis of PERC Decisions, and the School Law Index.

INVESTMENT AND MISCELLANEOUS INCOME

Investment income is anticipated to increase by \$17,500 when compared to the budgeted amount for 2016-2017, as the Association has benefitted from its centralized cash management program with its new bank. For 2017-2018, we anticipate that the Association will receive \$23,000 in interest income.

Miscellaneous income is projected at \$141,174 for 2017-2018. The Association anticipates revenue under this category to come from the Affiliate Partnership Program (\$19,000), iSTEAM programs (\$52,800), the SHI/Microsoft program (\$11,500), the TEC Program (\$20,000), and the Corporate Membership Program (\$40,000).

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
STATEMENT OF RECEIPTS AND EXPENDITURES
As Of February 15, 2017**

	ACTUAL*	BUDGET	ACTUAL	BUDGET
	2015-2016	2016-2017	DEC. 2016	2017-2018
MEMBERSHIP DUES	7,114,312	7,114,310	7,114,311	7,114,315
MEMBERSHIP PROGRAMS	309,610	296,870	278,267	283,870
TOTAL MEMBERSHIPS RECEIPTS	7,423,921	7,411,180	7,392,578	7,398,185
 MEMBERSHIP EXPENDITURES:				
COMMITTEES	61,895	73,031	19,552	74,272
CONFERENCES - DUES BASED, NET	42,118	51,290	10,083	56,994
MEMBERSHIP SERVICES & PROGRAMS	132,376	198,122	110,341	184,125
PUBLICATIONS INCLUDED WITH MEMBERSHIPS, NET	35,068	82,735	1,721	84,275
TRAVEL & LIAISON	118,045	161,140	57,063	157,054
TOTAL MEMBERSHIPS EXPENDITURES	389,501	566,318	198,760	556,720
 OVERHEAD:				
SALARIES	5,691,329	5,761,367	2,824,419	5,878,222
PERSONNEL ADMINISTRATION & TRAINING	2,314,814	2,239,220	763,533	2,302,146
HEADQUARTERS HOUSING	374,908	382,100	180,503	411,850
INSURANCE	81,184	85,515	83,565	83,272
OFFICE EXPENSE	284,533	350,234	147,614	371,774
TOTAL OVERHEAD EXPENDITURES	8,746,769	8,818,436	3,999,634	9,047,264
 NET MEMBERSHIPS	 (1,712,348)	 (1,973,574)	 3,194,184	 (2,205,799)
 WORKSHOP RECEIPTS	 1,883,246	 1,917,634	 2,046,765	 2,001,000
WORKSHOP EXPENDITURES	827,870	842,650	765,918	836,000
NET WORKSHOP	1,055,376	1,074,984	1,280,847	1,165,000
 FEE BASED SERVICE RECEIPTS	 493,109	 451,949	 270,590	 671,018
FEE BASED SERVICE EXPENDITURES	112,924	68,773	100,914	221,790
NET FEE BASED SERVICES	380,185	383,176	169,676	449,228
 CONFERENCE RECEIPTS	 216,425	 243,627	 15,341	 241,154
CONFERENCE EXPENDITURES	64,836	97,933	304	63,702
NET CONFERENCES	151,588	145,694	15,037	177,452
 NET PUBLICATIONS	 29,513	 24,320	 30,164	 24,945
 MISC. RECEIPTS INCLUDING INVESTMENT INCOME	 190,041	 120,400	 135,739	 164,174
 FREE BALANCE REVENUE	 0	 225,000	 0	 225,000
 NET RECEIPTS OVER EXPENDITURES	 94,355	 0	 4,825,647	 0

* Excludes Strategic Plan Expenses of \$208,388 (Previously Approved)

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Budget	12/31/16 YTD	Executive Director Budget Recommendation
Membership Dues					
01-01-20-40010-0000	General Membership Dues	7,114,312	7,114,310	7,114,311	7,114,315
	Total Membership Dues	7,114,312	7,114,310	7,114,311	7,114,315
Membership Programs					
01-02-20-40110-0000	Affiliate Membership	10,800	12,000	9,600	9,600
01-02-20-40115-0000	Individual Associate Membership	0	100	0	0
01-02-20-40120-0000	Charter School Assoc. Membership	206,334	189,500	172,000	172,500
01-02-70-40125-0000	PAA-ENA	42,910	39,000	47,379	45,500
01-02-80-40130-0000	AMP/SA	49,566	56,270	49,288	56,270
	Total Membership Programs	309,610	296,870	278,267	283,870
	Total Memberships	7,423,921	7,411,180	7,392,578	7,398,185
Membership Expenditures:					
Committees					
01-17-10-60705-0000	Board of Directors	21,505	25,717	6,755	22,660
01-17-10-60710-0000	Executive Committee	2,263	3,184	369	2,554
01-17-10-60715-0000	Nominating Committee	0	3,597	0	1,257
01-17-10-60720-0000	Unassigned Committees	7,525	3,300	428	6,000
01-17-10-60725-0000	Standards & Assessments Committee	0	0	0	1,000
01-17-20-60735-0000	Finance Committee	111	150	0	125
01-17-20-60740-0000	Audit Committee	0	400	0	125
01-17-50-60760-0000	Legislative/Resolutions	10,062	7,382	5,036	10,000
01-17-50-60765-0000	Federal Relations Network	5,338	6,252	1,390	7,910
01-17-50-60770-0000	School Finance Committee	763	1,500	364	1,500
01-17-80-60780-0000	Delegate Assembly	11,957	11,446	3,867	11,700
01-17-80-60785-0000	Resolution Subcommittee	738	4,103	0	3,441
01-17-80-60790-0000	Special Education Committee	107	1,000	78	1,000
01-17-95-60800-0000	Urban Boards Committee	1,526	5,000	1,265	5,000
	Total Committees	61,895	73,031	19,552	74,272

NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018

Account Number	Descriptions	2017-2018		
		2015-2016 Actual	2016-2017 Budget	2016-2017 12/31/16 YTD
	Conferences - Dues Based, Net			Executive Director Budget Recommendation
01-04-60-40341-000	County Programs	(1,960)	0	(200)
01-04-60-40385-000	Mandatory Training	(4,400)	(1,496)	(2,990)
01-04-60-40390-000	County Meeting Sponsorships	0	0	0
01-18-60-60945-000	Weekend Orientation Conference	6,613	5,191	1,145
01-18-60-60947-000	Mandatory Training	6,544	3,599	1,483
01-18-60-60949-000	Regional Training - Student Achievement	0	3,990	0
01-18-60-60950-000	One Day Orientation	4,733	14,506	810
01-18-60-60959-000	County Programs	30,588	25,500	9,835
	Total Conferences - Dues Based, Net	42,118	51,290	10,083
	Membership Services & Programs			
01-24-05-62210-000	NJSBA Web Site	15,591	12,000	2,100
01-24-10-62215-000	Advocacy	16,055	46,000	5,092
01-24-10-62220-000	Consultants' Services	330	20,000	0
01-24-10-62230-000	NSBA Dues	87,661	89,729	90,312
01-24-10-62235-000	Reception at NSBA Convention	0	3,500	807
01-24-10-62247-000	Board Member Recognition Program	0	0	0
01-24-10-62248-000	Student Achievement Task Force	344	1,853	28
01-24-10-62249-000	Training Task Force	0	2,729	0
01-24-15-62250-000	Special Education Week	2,611	2,500	0
01-24-40-62260-000	County Assoc. Leadership (CAL)	2,424	5,000	1,949
01-24-50-62265-000	Association Advocacy	3,197	8,000	2,657
01-24-60-62266-000	Parent Connections	903	2,000	0
01-24-70-62270-000	PAA/ENA	2,777	4,200	410
01-24-80-62285-000	AMP/SA On-Line	463	611	35
01-24-10-62290-000	Strategic Plan Expense*	0	0	6,951
	Total Membership Services & Programs	132,376	198,122	110,341
	Total	132,376	198,122	110,341

*No budget for this account, will release reserve at year end

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016			2016-2017		2017-2018	
		Actual	Budget	12/31/16 YTD	Executive Director Budget	Recommendation		
Pubs. included with Memberships & Marketing, Net								
01-05-30-40420-000	Board Member Reminder Adv Sales	(2,980)	0	0	0	0	0	
01-05-30-40425-000	New Jersey School Leader Adv Sales, net of discount	(95,673)	(91,549)	(54,020)	(91,549)	(91,549)		
01-05-30-40428-000	eSchool Board Notes And Sales	0	0	(55)	0	0		
01-05-35-40429-000	Online Charter School Newsletter Adv Sales	(4,800)	(3,600)	32	525	525		
01-21-10-61505-000	Executive Office Printed Material	1,031	1,950	0	0	750		
01-21-15-61510-000	Campaign Activities	0	300	0	0	0		
01-21-15-61520-000	Media Relations	0	0	0	0	0		
01-21-30-61530-000	Board Member Reminder	2,063	0	0	0	0		
01-21-30-61535-000	Misc. Graphics & Publications	3,534	4,374	1,791	5,244	5,244		
01-21-30-61540-000	New Jersey School Leader	43,656	51,289	22,364	54,305	54,305		
01-21-30-61550-000	School Board Notes	40,522	45,486	18,817	48,485	48,485		
01-21-40-61555-000	Field Service Printed Material	4,828	5,000	2,094	4,000	4,000		
01-21-40-61565-000	Field Service Marketing/Advertising	2,393	2,000	778	2,000	2,000		
01-21-50-61575-000	Legislative Directory	0	700	1,255	1,255	1,255		
01-21-65-61595-000	Membership & Program Promotion	28,385	32,000	5,991	26,000	26,000		
01-21-35-61595-000	Membership & Program Promotion - Charters	1,118	4,000	0	4,000	4,000		
01-21-65-61605-000	Marketing - New Project Development	9,763	28,000	1,673	27,000	27,000		
01-21-70-61615-000	The Negotiations Advisor	0	610	0	610	610		
01-21-80-61630-000	DA Printed Materials	1,228	1,650	1,001	1,650	1,650		
	Total Publications, net	35,068	82,735	1,721	84,275	84,275		
Travel & Liaison								
01-22-00-61805-000	Officer Travel-Out of State	38,870	46,770	22,566	49,000	49,000		
01-22-00-61810-000	Officer Travel-In State	2,456	7,500	1,359	9,000	9,000		
01-22-05-61815-000	Information Technology	370	1,500	0	500	500		
01-22-10-61820-000	Executive Director Travel	24,163	22,670	12,772	22,680	22,680		
01-22-10-61825-000	Officer/Exec Liaison-Other Groups	331	550	602	1,000	1,000		
01-22-10-61835-000	Exec Office Staff Travel excl. Exec. Dir.	1,884	4,000	299	2,500	2,500		
01-22-10-61836-000	Executive Director Subject/Content Meetings	0	0	0	3,000	3,000		
01-22-15-61840-000	Public Information Office/Travel & Liaison	900	1,120	645	1,000	1,000		
01-22-20-61845-000	Finance Travel/Liaison/Training	1,577	1,500	710	1,500	1,500		
01-22-40-61860-000	Field Services - Travel/Liaison/Training	29,588	35,000	12,672	32,000	32,000		

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BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Budget	12/31/16 YTD	Executive Director Budget Recommendation
Travel & Liason Continued:					
01-22-50-61865-000	Governmental Relations/Staff Travel	5,879	7,500	2,424	6,475
01-22-50-61870-000	Gov Relations Business - Lobbying	3,051	4,890	1,001	4,240
01-22-60-61879-000	TEC Travel	0	5,000	0	5,000
01-22-60-61880-000	Business Development Travel	1,560	2,000	325	2,000
01-22-35-61881-000	Charter School Travel	1,584	6,586	0	6,586
01-22-60-61883-000	Training Travel	0	3,000	0	3,000
01-22-70-61885-000	Labor Relations Travel & Expense	3,841	9,900	700	6,000
01-22-80-61890-000	Legal /Policy Travel Expenses	1,992	1,654	988	1,573
	Total Travel & Liason	118,045	161,140	57,063	157,054
Total Membership Expenditures					
		389,501	566,318	198,760	556,720
Overhead:					
Salaries					
01-10-13-60015-000	Performance Increase	164,688	138,087	71,734	0
01-10-14-60020-000	Promotions/Adjustments	31,392	15,000	5,603	10,000
01-10-17-60030-000	Part Time	45,689	56,316	23,661	87,883
01-10-20-60035-000	Base Salaries	5,438,854	5,541,964	2,717,679	5,775,339
01-10-75-60060-000	Overtime	10,706	10,000	5,742	5,000
	Total Salaries	5,691,329	5,761,367	2,824,419	5,878,222
Personnel Administration & Training					
01-12-20-60110-000	PERS	580,658	616,256	0	666,245
01-12-20-60115-000	Social Security	403,244	406,563	190,276	425,216
01-12-20-60120-000	Health Benefits Program - active	837,445	887,194	406,692	850,000
01-12-20-60121-000	Health Benefits Program - retiree	124,993	134,985	56,357	138,000
01-12-20-60122-000	Section 125/Flexible Spending Acct	548	1,000	400	1,050
01-12-20-60125-000	Dental Program	34,840	36,750	16,858	36,605
01-12-20-60130-000	Worker's Compensation Insurance	21,089	21,472	20,030	20,030
01-12-20-60135-000	Unemployment Claims	740	10,000	0	5,000
01-12-25-60140-000	Temporary Disability	3,110	2,500	277	1,500
01-12-25-60145-000	Tuition Reimbursement	4,236	5,000	1,054	4,000
01-12-25-60150-000	Employment Recruitment	4,652	2,500	2,856	4,500
01-12-25-60155-000	Temporary Help	15,141	5,000	0	0
01-12-25-60160-000	Temporary Professional Help	255,098	75,000	62,404	115,000
01-22-10-61830-000	Staff Development	29,021	35,000	6,329	35,000
	Total Personnel Administration	2,314,814	2,239,220	763,533	2,302,146

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016			2016-2017		2017-2018	
		Actual	Budget	12/31/16 YTD	Executive Director Budget	Recommendation		
Headquarters Housing								
01-13-05-60205-0000	Computer Network Lines	40,751	38,100	11,411	46,700			
01-13-05-60210-0000	Computer Development	6,620	15,000	10,890	30,000			
01-13-20-60215-0000	Telephone Costs	7,773	8,000	5,717	8,000			
01-13-20-60220-0000	Utilities	106,361	130,000	56,319	140,000			
01-13-20-60222-0000	LEED Certification Costs	4,603	0	0	0			
01-13-20-60225-0000	Equipment Service Agreement	99,366	102,000	51,081	95,150			
01-13-20-60227-0000	Telecommunication	30,960	28,000	14,361	28,000			
01-13-20-60230-0000	Maintenance	36,405	20,000	12,554	20,000			
01-13-20-60235-0000	Furniture & Equipment	292	2,500	0	2,500			
01-13-20-60240-0000	Security system	40,288	37,000	18,170	40,000			
01-13-20-60245-0000	Unrecovered Accounts Receivable	1,489	1,500	0	1,500			
	Total Headquarters Housing	374,908	382,100	180,503	411,850			
Insurance								
01-15-20-60350-0000	Property and Casualty Liability	49,075	50,405	49,004	49,099			
01-15-20-60355-0000	Automobile	2,512	4,950	4,965	4,576			
01-15-20-60360-0000	A D & D Insurance	1,425	1,425	1,425	1,425			
01-15-20-60365-0000	Directors' & Officers' Liability	28,172	28,735	28,171	28,172			
	Total Insurance	81,184	85,515	83,565	83,272			

NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018

Account Number	Descriptions	2015-2016			2016-2017		2017-2018	
		Actual	Budget	12/31/16 YTD	Budget	Executive Director Budget Recommendation		
Office Expense								
01-16-00-60405-000	Outside Legal Counsel/Legal Issues	0	25,000	0	25,000	0	25,000	
01-16-05-60410-000	Computer Supplies & Typesetting	2,388	2,800	396	2,800	396	2,800	
01-16-05-60415-000	Computer Contracts & Maintenance	126,420	144,355	92,265	144,355	92,265	181,340	
01-16-05-60420-000	Computer Hardware & Software Purchases	24,052	20,000	5,536	20,000	5,536	20,000	
01-16-05-60425-000	Information Systems - Library	424	1,500	0	1,500	0	1,500	
01-16-10-60430-000	Executive - Library	2,261	2,430	441	2,430	441	6,308	
01-16-15-60435-000	Public Information - Subscriptions	1,083	1,670	275	1,670	275	1,495	
01-16-15-60440-000	Public Information - Paper/Postage	77	1,500	301	1,500	301	500	
01-16-20-60445-000	Office Expense & Supplies	27,799	34,000	11,336	34,000	11,336	28,000	
01-16-20-60450-000	Payroll Processing Services	7,909	4,008	1,631	4,008	1,631	10,803	
01-16-20-60460-000	Public Advertisements-Purchasing	1,784	3,500	742	3,500	742	3,000	
01-16-20-60465-000	Mailing & Printing Supplies	7,771	10,000	1,722	10,000	1,722	8,000	
01-16-20-60470-000	Postage	9,915	13,000	3,679	13,000	3,679	10,000	
01-16-20-60475-000	Audit - Office Expense	17,500	17,450	0	17,450	0	18,000	
01-16-20-60480-000	Copier Rentals	28,860	40,000	17,918	40,000	17,918	35,000	
01-16-20-60485-000	Finance - Library	0	500	0	500	0	0	
01-16-25-60490-000	Human Resources - Library	287	400	199	400	199	400	
01-16-40-60505-000	Professional Assoc. & Manuals	3,520	4,537	2,890	4,537	2,890	0	
01-16-50-60510-000	Governmental Relations - Library/Membership/Sub.	3,997	5,000	1,824	5,000	1,824	5,000	
01-16-35-60516-000	Charter Schools Library	144	300	192	300	192	300	
01-16-60-60517-000	Training - Library	314	975	0	975	0	975	
01-16-70-60525-000	Labor Relations - Library/Memberships	2,349	1,744	1,007	1,744	1,007	2,538	
01-16-80-60530-000	Legal - Library	10,204	9,480	5,206	9,480	5,206	9,480	
01-16-90-60540-000	Policy & Library Resources - Paper/Postage	726	1,335	54	1,335	54	1,335	
01-16-90-60545-000	Policy & Library Resources - CPRM on the WEB	4,750	4,750	0	4,750	0	0	
Total Office Expense		284,533	350,234	147,614	350,234	147,614	371,774	
Total Overhead Expenditures		8,746,769	8,818,436	3,999,634	8,818,436	3,999,634	9,047,264	
MEMBERSHIPS, NET		(1,712,348)	(1,973,574)	3,194,184	(1,973,574)	3,194,184	(2,205,799)	

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2017-2018		
		2015-2016 Actual	2016-2017 Budget	2016-2017 12/31/16 YTD
	Workshop Receipts			
01-03-20-40215-000\	Workshop Transportation	39,866	37,500	39,671
01-03-60-40230-000\	Registration	588,650	585,250	650,250
01-03-60-40235-000\	Commercial Exhibits	764,650	780,000	823,300
01-03-60-40240-000\	Non-Commercial Exhibits	14,400	14,400	17,000
01-03-60-40245-000\	Commercial - Extra Exhibitors	7,100	2,500	8,300
01-03-60-40250-000\	Program Advertising	125,400	115,250	115,670
01-03-60-40260-000\	School Law Forum	47,640	47,334	39,096
01-03-60-40280-000\	Workshop Sponsorships	295,540	335,400	333,078
01-03-60-40282-000\	Workshop Sponsorships - iSTEAM Passport	0	0	7,000
01-03-60-40283-000\	Workshop Sponsorships - Sustainable Passport	0	0	12,000
01-03-60-40284-000\	Demo Table Sponsor	0	0	1,400
	Total Workshop Receipts	1,883,246	1,917,634	2,046,765
	Workshop Expenditures			
01-19-20-61210-000\	Workshop Transportation	25,650	27,000	25,650
01-19-60-61215-000\	Workshop Overtime	0	1,000	154
01-19-60-61220-000\	Event Production & Operations	457,157	440,000	451,473
01-19-60-61225-000\	Registration	16,462	13,800	13,016
01-19-60-61230-000\	Press Room	914	1,000	1,000
01-19-60-61235-000\	Event Cancellation Insurance	5,401	5,200	5,738
01-19-60-61245-000\	School Law Forum	12,755	15,050	14,864
01-19-60-61250-000\	CAL County Corner Booth	30,603	31,000	26,065
01-19-60-61255-000\	Officer Expense	2,072	2,000	939
01-19-60-61260-000\	Officers' Reception	29,495	19,500	31,585
01-19-60-61265-000\	Promotion	12,501	15,000	12,000
01-19-60-61270-000\	Sponsorships	126,736	112,800	51,423
01-19-60-61280-000\	Labor Relations Workshop	1,316	1,700	1,773
01-19-60-61285-000\	Group Sessions	4,219	5,600	3,477
01-19-60-61290-000\	General Sessions	13,056	32,000	15,997
01-19-60-61295-000\	Breakfast Program	3,998	3,500	4,050
01-19-60-61305-000\	Joint Workshop Registration	59,918	70,000	62,367
01-19-60-61310-000\	School P. R. Program	550	1,000	359
01-19-60-61315-000\	Action Labs	1,594	3,500	2,505
01-19-60-61325-000\	Legislative Update/State Board	0	500	732
01-19-60-61340-000\	Staff Expense	19,856	18,000	21,991
01-19-60-61345-000\	Workshop Convention Staff Expense	3,618	3,500	7,138
01-19-60-61346-000\	Workshop Food & Beverage	0	0	0
01-19-60-61347-000\	Workshop Internet - Telephone	0	0	0
01-19-60-61350-000\	Sustainable Jersey Program	0	20,000	11,622
	Total Workshop Expenditures	827,870	842,650	765,918
	WORKSHOP, NET	1,055,376	1,074,984	1,280,847
	Executive Director Budget Recommendation			
				37,000
				628,165
				823,800
				15,300
				5,000
				115,250
				40,485
				336,000
				0
				0
				0
				2,001,000

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016	2016-2017	2016-2017	2017-2018
		Actual	Budget	12/31/16 YTD	Executive Director Budget Recommendation
Contracted Service Receipts					
01-51-70-40650-000	Salary Guide: Development & Construction Svcs	43,424	40,000	21,365	45,000
01-52-90-40840-000	District Manual on the Web-Microscribe	89,475	31,417	30,458	0
01-52-90-40845-000	Critical Policy Reference Manual	300	1,424	200	1,018
01-52-90-40847-000	Manual Writing Services	54,350	59,500	36,250	59,500
01-52-90-40855-000	Job Description Manual	1,500	612	(300)	612
01-52-90-40860-000	Paperless Meetings (Schoolboardnet)	31,360	11,996	6,293	0
01-52-90-40863-000	Policy Alerts and Resources	0	0	912	5,970
01-52-90-40864-000	Policy Manual Publication	0	0	1,662	20,450
01-52-90-40865-000	E-Governance Services	0	50,000	93,550	262,468
01-79-40-40910-000	Superintendent Searches	195,900	165,000	27,850	165,000
01-79-40-40915-000	Fee Based Service-Facility Planning	0	0	0	0
01-79-40-40920-000	Fee Based Service-Strategic Planning	64,950	76,000	49,850	86,000
01-79-35-40922-000	Fee Based Service-Charter Schools	10,350	6,000	0	10,000
01-79-40-40930-000	Fee Based Service-Community Planning	0	0	0	1,000
01-79-40-40935-000	Fee Based Service-Strategic Plan Renewal	0	6,000	1,500	10,000
01-79-40-40940-000	Focus Group/P/Process Facilitation	1,500	4,000	1,000	4,000
	Total Fee-Based Service Receipts	493,109	451,949	270,590	671,018
Contracted Service Expenditures					
01-24-90-62550-000	Policy - Online Services	65,870	23,542	17,330	0
01-24-90-62560-000	Paperless Board Meetings	26,500	10,167	5,333	0
01-24-90-62561-000	Online Policy Manual Publications Expense	0	0	0	5,000
01-24-90-62562-000	Policy Alerts and Resources Expenses	0	0	0	5,000
01-24-90-62565-000	E-Governance Services Expenses	0	15,000	74,350	195,826
01-80-40-65110-000	NJSBA Superintendent Searches	10,372	10,000	971	8,000
01-80-35-65115-000	Charter School Fee-Based Service	283	1,000	100	500
01-80-40-65125-000	Strategic Planning Fee-Based Service	8,706	6,000	2,376	4,000
01-80-40-65127-000	Community Planning Fee- Based Service	74	200	0	400
01-80-40-65130-000	Focus Group/P/Process	28	200	0	400
01-80-70-65500-000	L/R Negotiation Services	1,090	825	437	825
01-80-90-65135-000	Policy Manual Writing Services	0	1,839	17	1,839
	Total Fee Based Service Expenditures	112,924	68,773	100,914	221,790
	FEE BASED SERVICES, NET	380,185	383,176	169,676	449,228

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016			2016-2017		2017-2018	
		Actual	Budget	2016-2017 Budget	2016-2017 12/31/16 YTD	Executive Director Budget	Recommendation	
Conference Receipts								
01-04-30-40310-000	Public Relations Forum	2,850	3,000	0	0	3,000	3,000	
01-04-35-40311-000	Charter Schools Training Sponsors	0	0	0	0	10,800	10,800	
01-04-60-40305-000	Leadership Training	12,800	69,750	0	0	37,200	37,200	
01-04-60-40312-000	Technology Conference	11,798	28,000	495	495	0	0	
01-04-60-40313-000	Technology Conference Sponsors	55,280	45,500	0	0	0	0	
01-04-60-40323-000	Highlights of Workshop Bootcamp: Legal II	4,950	0	(99)	(99)	0	0	
01-04-35-40344-000	Charter Schools Training Program	4,554	0	0	0	0	0	
01-04-35-40345-000	Charter Schools Program Sponsors	9,000	7,200	0	0	0	0	
01-04-70-40350-000	The Hidden Bias Gap	1,800	0	0	0	0	0	
01-04-70-40350-000	Bargaining at the Table	19,303	19,920	9,238	9,238	14,006	14,006	
01-04-60-40351-000	The Pressure of Perfection on Student Health	1,040	0	0	0	0	0	
01-04-60-40352-000	School Security Conference Sponsors	24,896	0	0	0	0	0	
01-04-60-40353-000	School Security Conference	10,496	0	(99)	(99)	0	0	
01-04-70-40355-000	Preparing for Bargaining	7,662	16,445	2,533	2,533	14,006	14,006	
01-04-60-40356-000	Business Development Conferences	0	0	0	0	90,000	90,000	
01-04-70-40360-000	Analyzing/Constructing Salary Guides	8,073	16,445	447	447	9,685	9,685	
01-04-80-40366-000	PARCC Program with FEA	4,638	0	0	0	0	0	
01-04-80-40367-000	LR & Public Schools WS with FEA	820	0	0	0	0	0	
01-04-80-40370-000	Intermediate School Law	0	0	0	0	5,373	5,373	
01-04-80-40375-000	Spring School Law Forum	29,302	32,591	(299)	(299)	34,086	34,086	
01-04-80-40376-000	School Board Attorney Training Program	7,163	4,776	0	0	5,373	5,373	
01-04-80-40377-000	Health Care Summit Program Revenues	0	0	2,025	2,025	2,625	2,625	
01-04-80-40378-000	Board Presidents' Conference	0	0	1,100	1,100	15,000	15,000	
Total Conference Receipts		216,425	243,627	15,341	15,341	241,154	241,154	

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET SUMMARY
2017-2018**

Account Number	Descriptions	2015-2016 Actual	2016-2017 Budget	2016-2017 12/31/16 YTD	2017-2018	
					Executive Director Budget	Recommendation
Conference Expenditures						
01-18-35-60936-000	Charter School Conference Costs	3,893	0	11	0	0
01-18-60-60940-000	Leadership Training	9,295	39,375	0	5,000	5,000
01-18-60-60941-000	The Hidden Bias Gap Costs	520	0	0	0	0
01-18-60-60942-000	Technology Conference Costs	22,610	21,995	0	0	0
01-18-60-60944-000	Highlights of WS Bootcamp: Legal Costs	1,025	0	0	0	0
01-18-60-60952-000	The Pressure of Perfection on Student Health	247	0	0	0	0
01-18-60-60952-000	School Security Costs	9,066	0	0	0	0
01-18-60-60953-000	Business Development Conference Costs	0	0	0	35,000	35,000
01-18-60-60956-000	Board Presidents' Conference Expenses	0	0	85	7,900	7,900
01-18-70-60965-000	Bargaining at the table	5,421	9,811	6	1,242	1,242
01-18-70-60967-000	Health Care Summit Program Expenses				630	630
01-18-70-60970-000	Preparing for Bargaining	2,765	7,385	166	1,242	1,242
01-18-70-60975-000	Analyzing/Construct Salary Guides Prog.	2,660	7,662	16	2,042	2,042
01-18-70-60976-000	School Board Attorney Training Program	297	1,383	0	938	938
01-18-60-60979-000	Opiate Conference	0	0	20	0	0
01-18-80-60985-000	Intermediate School Law Conference Costs	0	0	0	938	938
01-18-80-60990-000	Spring School Law Forum	5,448	8,520	0	8,520	8,520
01-24-30-62255-000	Public Relations Forum	1,590	1,802	0	250	250
	Total Conference Expenditures	64,836	97,933	304	63,702	63,702
CONFERENCES, NET						
		151,588	145,694	15,037	177,452	177,452
Publications						
01-52-30-40727-000	Non-Periodical Publications	5,941	3,000	4,779	500	500
01-52-70-40785-000	The Negotiations Advisor On-Line	8,825	7,500	9,755	8,500	8,500
01-52-70-40805-000	On-Line Index and Analysis of PERC Decision	10,360	8,250	11,654	9,500	9,500
01-52-80-40825-000	School Law Index	4,725	7,000	4,550	7,875	7,875
01-21-30-61542-000	Publication Reproduction	(338)	(1,430)	(574)	(1,430)	(1,430)
	PUBLICATIONS, NET	29,513	24,320	30,164	24,945	24,945

**NEW JERSEY SCHOOL BOARDS ASSOCIATION
BUDGET RECAP
2016 - 2017 AND 2017 - 2018**

REVENUES	2016-2017 BUDGET	2017-2018 BUDGET	INCREASE (DECREASE)	EXPENSES	2016-2017 BUDGET	2017-2018 BUDGET	INCREASE (DECREASE)
General Membership Dues	\$ 7,114,310	\$ 7,114,315	\$	5 Salary Accounts	\$ 5,761,367	\$ 5,878,222	\$ 116,855
Affiliate Membership	12,000	9,600	\$ (2,400)	Personnel Administration	2,239,220	2,302,146	62,926
Individual Associate Membership	100	0	\$ (100)	Housing: Trenton Headquarters	382,100	411,850	29,750
Charter School Assoc. Membership	189,500	172,500	\$ (17,000)	Insurance	85,515	83,272	(2,243)
PAA - ENA Dues	39,000	45,500	\$ 6,500	Office Expense	350,234	371,774	21,540
AMPSA Dues	56,270	56,270	\$	Committees	73,031	74,272	1,241
Workshop	1,917,634	2,001,000	\$ 83,366	Workshop	842,650	836,000	(6,650)
Conferences	243,627	241,154	\$ (2,473)	Conferences	149,223	120,696	(28,527)
Advertising	95,149	91,549	\$ (3,600)	Advertising, Promotions & Pub.	177,884	175,824	(2,060)
Publications	24,320	24,945	\$ 625	Membership Services & Programs	198,122	184,125	(13,997)
Contracted Services	451,949	671,018	\$ 219,069	Contracted Services	68,773	221,790	153,017
Investment Income	5,500	23,000	\$ 17,500	Travel/Liaison/Training	161,140	157,054	(4,086)
Miscellaneous	114,900	141,174	\$ 26,274				
Free Balance	225,000	225,000	\$				
TOTAL REVENUES	\$ 10,489,259	\$ 10,817,025	\$ 327,766	TOTAL EXPENSES	\$ 10,489,259	\$ 10,817,025	\$ 327,766
TOTAL BUDGET	\$ 10,489,259	\$ 10,817,025	\$ 327,766	TOTAL BUDGET	\$ 10,489,259	\$ 10,817,025	\$ 327,766



FREE BALANCE ACCOUNTS 2017 - 2018 BUDGET

The Association's Free Balance for both designated and undesignated accounts is projected to be \$3,562,145 as of June 30, 2017 and \$3,337,145 as of June 30, 2018.

PROJECTED DESIGNATED FREE BALANCE

In May 2015, the Board of Directors set aside \$300,000 to fund initiatives of the Association's 2015-2017 Strategic Plan. This fund is not part of the annual budget.

It is anticipated that the Strategic Plan Fund will have \$40,000 remaining as of June 30, 2017 and \$0 as of June 30, 2018.

The Capital Fund Building account is anticipated to have \$20,000 remaining as of June 30, 2017 and \$0 as of June 30, 2018.

ANTICIPATED UNDESIGNATED FREE BALANCE 2017 - 2018 BUDGET

Undesignated Free Balance as of June 30, 2016 \$3,737,145

MINUS:

Portion of Free Balance designated for use in 2016-2017 Budget \$(225,000)

PLUS:

Revenue Over Expenses as of June 30, 2017 \$ 50,000

Projected Undesignated Free Balance as of June 30, 2017 \$3,562,145

MINUS:

Portion of Free Balance designated for use in 2017-2018 Budget \$(225,000)

Projected Undesignated Free Balance as of June 30, 2018 \$3,337,145

