



## **Budget 2018/19**

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Approved June 4, 2018

# Budget 2018/19 Summary

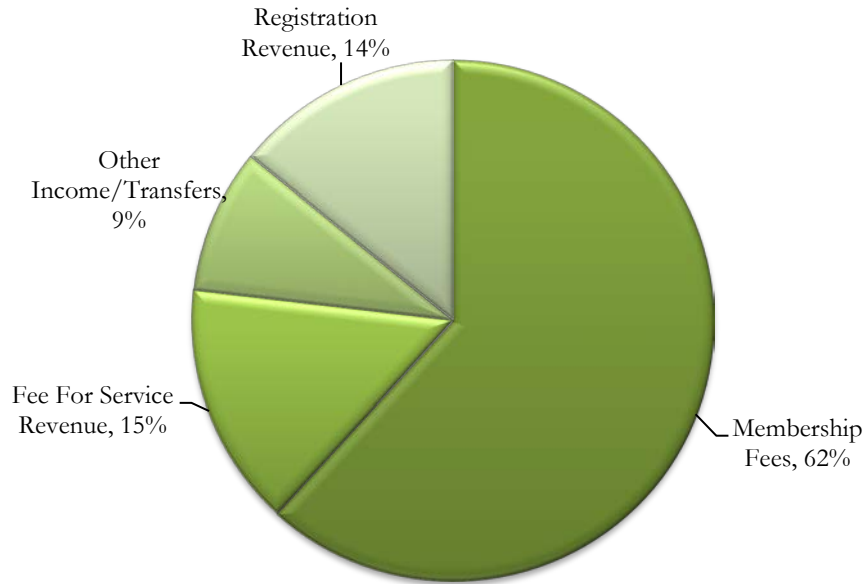
	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Revenue</b>			
Membership Revenue	\$ 3,109,442	\$ 2,933,436	\$ 2,933,436
Service Revenue	759,175	2,290,235	2,035,193
Registration Revenue (General Mtgs/Trustee Education)	711,875	716,275	593,475
Grant/Other Revenue	206,277	305,642	236,896
<b>Total Operating Revenue</b> (Schedule 1)	<b>\$ 4,786,769</b>	<b>\$ 6,245,588</b>	<b>\$ 5,799,000</b>
<b>Expenditures</b>			
Association Operations & Member Services (Schedule 2)	\$ 3,531,955	\$ 4,826,951	\$ 3,776,528
Governance (Schedule 3)	363,506	389,590	347,382
General Meetings/Trustee Education (Schedule 4)	476,613	502,689	349,397
Lease/CAM/Property Taxes (Schedule 5)	586,104	588,754	558,976
Depreciation	75,000	75,000	67,282
<b>Total Operating Expenditures</b> (Schedule 1)	<b>\$ 5,033,178</b>	<b>\$ 6,382,984</b>	<b>\$ 5,099,565</b>
<b>Total Budget Surplus (Deficit)</b>	<b>\$ (246,409)</b>	<b>\$ (137,396)</b>	<b>\$ 699,435</b>
<b>Transfer from Reserves</b>	246,409	137,396	-
<b>Total Budget Surplus (Deficit) after Transfer</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 699,435</b>

# Schedule 1 – Revenues & Expenditures

	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Revenue</b>			
Membership Revenue	\$ 3,109,442	\$ 2,933,436	\$ 2,933,436
Fee For Service Revenue	759,175	2,290,235	2,035,193
Registration Revenue (General Mtgs/Trustee Education)	711,875	716,275	593,475
Grant/Other Revenue			
Grants	102,300	212,500	132,060
Interest Income	62,882	52,047	60,141
ASEBP	38,095	38,095	38,095
Miscellaneous	3,000	3,000	6,600
<b>Total Revenue</b>	<b>\$ 4,786,769</b>	<b>\$ 6,245,588</b>	<b>\$ 5,799,000</b>
<b>Expenditures</b>			
Staffing Costs	\$ 2,659,031	\$ 3,636,542	\$ 2,579,246
Contracted Services	612,224	845,355	984,863
B of D's and Trustees - Remuneration, Training, Conferences	147,807	157,602	115,862
Travel (FFS, Contractor, Staff, BofD's, Trustees)	245,586	303,097	204,901
Memberships and Subscriptions	76,946	92,955	90,120
Administration-Services and Supplies	108,967	110,710	97,046
Insurance	19,437	37,316	33,771
Meeting Supplies and Catering	19,413	22,413	13,085
General Meeting and Trustee Education	476,613	502,689	349,397
Lease/CAM/Prop Taxes	586,104	588,754	558,976
Miscellaneous	6,050	10,550	5,016
Depreciation	75,000	75,000	67,282
<b>Total Expenditures</b>	<b>\$ 5,033,178</b>	<b>\$ 6,382,984</b>	<b>\$ 5,099,565</b>
<b>Total Budget Surplus (Deficit)</b>	<b>\$ (246,409)</b>	<b>\$ (137,396)</b>	<b>\$ 699,435</b>
<b>Transfer from Reserves</b>	<b>\$ 246,409</b>	<b>\$ 137,396</b>	<b>\$ -</b>
<b>Total Budget Surplus (Deficit) after Transfer</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 699,435</b>

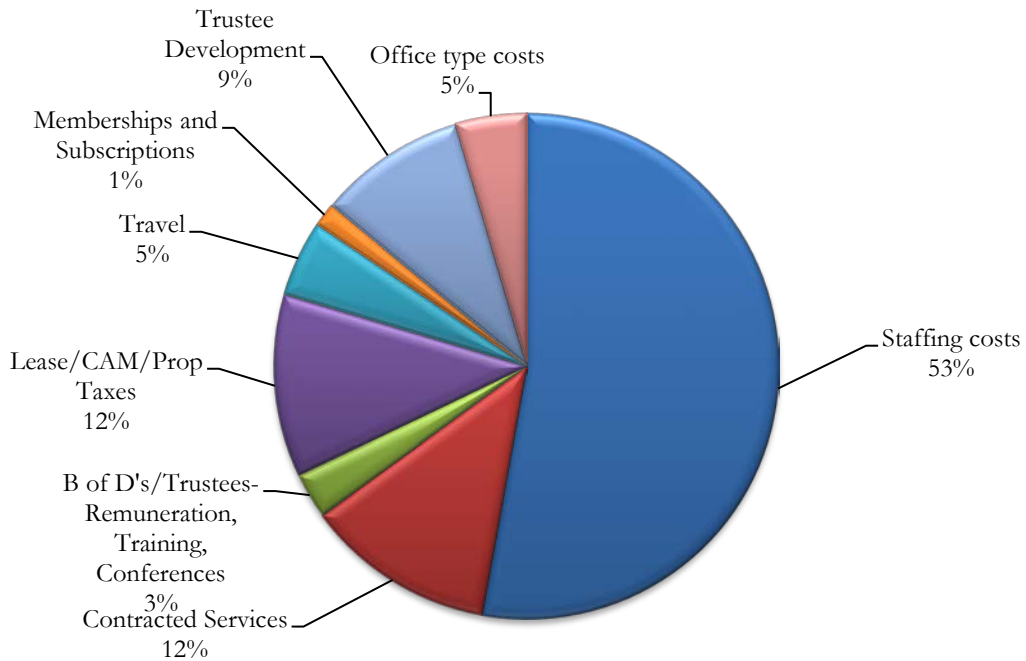
## Revenue Distribution by Category

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## Expenditure Distribution by Category

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# Schedule 2 – Association Operations & Member Services

	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Expenditures</b>			
Staffing Costs			
Salaries and Benefits	\$ 2,608,883	\$ 3,561,087	\$ 2,534,688
Staff Training and Development	39,675	48,675	20,940
Professional Association Memberships	10,473	26,782	23,618
Contracted Services	562,300	785,431	911,266
Travel (FFS, Contractor, Staff)	131,420	172,641	99,240
Administration - Services and Supplies	108,967	110,710	96,424
Memberships and Subscriptions	45,446	61,455	60,449
Insurance	12,540	30,420	27,750
Meeting Supplies and Catering	7,250	10,250	487
Election Materials	-	10,000	-
Miscellaneous	5,000	9,500	1,666
<b>Total Expenditures</b>	<b>\$ 3,531,955</b>	<b>\$ 4,826,951</b>	<b>\$ 3,776,528</b>

## Schedule 3 – Governance

	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Expenditures</b>			
B of D's and Trustees - Remuneration, Training, Conferences			
Per Diems	90,151	103,446	79,902
Honoraria - President	18,816	20,907	13,305
Honoraria - Vice President	12,544	10,454	11,754
Board Development/Conferences	26,295	22,795	10,901
Contracted Services	49,924	49,924	73,597
Travel (BofD's/Trustees/Contractors)	114,166	130,455	105,661
CSBA Membership	31,500	31,500	29,671
Insurance	6,897	6,897	6,021
Meeting Supplies and Catering	12,163	12,163	12,598
Supplies and Materials	-	-	622
Miscellaneous	1,050	1,050	3,350
<b>Total Expenditures</b>	<b>\$ 363,506</b>	<b>\$ 389,590</b>	<b>\$ 347,382</b>

## Schedule 4 – General Meetings & Trustee Education

	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Expenditures</b>			
Fall General Meeting	\$ 182,400	\$ 197,076	\$ 174,656
Spring General Meeting	140,825	124,425	113,302
Trustee Education Sessions	153,388	181,188	61,439
<b>Total Expenditures</b>	<b>\$ 476,613</b>	<b>\$ 502,689</b>	<b>\$ 349,397</b>

## Schedule 5 – Lease/CAM/Property Taxes

	2018/2019 Budget	2017/2018 Budget	2016/2017 Actual
<b>Expenditures</b>			
Lease/CAM/Property Taxes	\$ 679,809	\$ 682,787	\$ 633,423
Rental Recovery	(93,705)	(94,033)	(74,447)
<b>Total Expenditures</b>	<b>\$ 586,104</b>	<b>\$ 588,754</b>	<b>\$ 558,976</b>

## Schedule 6 – Reserves

	Operating	Sustainability	Capital Asset Replacement	Building and Rental Offset
At August 31, 2018	1,260,000	2,000,000	500,000	14,837

## Appendix A – Membership Fees

Jurisdiction	Total Students	2018-2019 Membership Fee
Aspen View Public School Division # 78	2775	\$25,129.97
Battle River Regional Division #31	6228	\$43,226.72
Black Gold Regional Division #18	11490	\$67,766.12
Buffalo Trail PS Regional Division #28	4092	\$33,265.46
Calgary RCSSD #1	55234	\$157,214.58
Calgary Board of Education	121382	\$249,754.96
Canadian Rockies R. D. #12	2264	\$21,912.15
Chinook's Edge School Division #73	11055	\$65,737.49
Christ the Redeemer Catholic S.R.D. #3	10375	\$62,568.63
Clearview School Division #71	2361	\$22,520.74
East Central Alberta CSSRD #16	2443	\$23,038.38
E. Central Francophone Ed. Region #3	1039	\$14,196.37
Edmonton Catholic Separate School District #7	42375	\$133,885.37
Edmonton School District #7	99382	\$218,975.79
Elk Island Catholic Separate RD #41	6302	\$43,576.49
Elk Island Public Schools R. D. #14	17055	\$80,749.33
Evergreen CSRD #2	4176	\$33,657.20
Foothills School Division #38	8037	\$51,663.01
Fort McMurray RCSSD #32	6113	\$42,695.08
Fort McMurray Public School District #2833	5506	\$39,862.00
Fort Vermilion School Division #52	3442	\$29,327.13
Golden Hills School Division #75	6999	\$46,822.29
Grande Prairie RCSSD #28	5121	\$38,064.22
Grande Prairie Public School District #2357	8159	\$52,229.63
Grande Yellowhead Public School Division #77	4506	\$35,196.16
Grasslands Regional Division #6	3822	\$31,719.51
Greater N. Central Francophone Ed. Region #2	3448	\$29,362.11
Greater St. Albert RCSSD	5698	\$40,757.39
High Prairie School Division #48	3220	\$27,928.08
Holy Family Catholic Regional Division #37	2070	\$20,687.98
Holy Spirit RCSRD #4	5010	\$37,546.57
Horizon School Division #67	3446	\$29,348.11



Jurisdiction	Total Students	2018-2019 Membership Fee
Lakeland RCSSD #150	2391	\$22,709.61
Lethbridge School District #51	11243	\$66,611.90
Living Waters CRD #42	2158	\$21,240.60
Livingstone Range School Div. #68	3597	\$30,299.47
Lloydminster Public S. D. #99	2909	\$25,969.40
Lloydminster RCSSD #89	2439	\$23,010.40
Medicine Hat Catholic Board of Education	2551	\$23,716.93
Medicine Hat School District #76	7396	\$48,676.04
Northern Gateway Regional Division #10	4886	\$36,972.95
Northern Lights School Division #69	6193	\$43,065.83
Northland School Division #61	2569	\$23,828.85
Northwest Francophone Ed. Region #1	463	\$10,369.96
Palliser Regional Division #26	8324	\$52,999.11
Parkland School Division #70	11053	\$65,730.49
Peace River School Division #10	3055	\$26,892.78
Peace Wapiti School Division #76	5956	\$41,960.58
Pembina Hills Regional Division #7	7835	\$50,718.65
Prairie Land Regional Division #25	1386	\$16,378.89
Prairie Rose School Division #8	3446	\$29,348.11
Red Deer Catholic Regional Division #39	10028	\$60,945.73
Red Deer Public Schools	10777	\$64,443.36
Rocky View School Division #41	23744	\$94,788.83
Southern Francophone Education Region #4	3453	\$29,397.08
St. Albert Public School District	8368	\$53,208.97
St. Paul Education Regional Division #1	3922	\$32,349.08
St. Thomas Aquinas RCSR #38	4145	\$33,517.29
Sturgeon School Division #24	5262	\$38,721.77
Westwind School Division #74	4521	\$35,266.11
Wetaskiwin Regional Division #11	3937	\$32,440.02
Wild Rose School Division #66	4801	\$36,574.22
Wolf Creek School Division #72	7636	\$49,795.28
Yellowknife Education District #1	2043	\$20,520.09
Yellowknife Catholic Schools	1419	\$16,588.75
<b>Totals</b>	<b>658531</b>	<b>\$3,109,442</b>
*Note: Student totals were compiled from a report on Student Population for the 2017-2018 school year provided by Alberta Education. Student registration information is as of September 2017 (as reported at January 29, 2018). These are updated with the most current available information as per bylaw #13.		

# Appendix B – Membership Fee Formula

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Each member board shall pay a basic fee (BF) in the amount of \$6,727.50 plus a fee on a per student basis (PSF) to the Association. The fee shall be calculated as follows:

$$\text{Member Board Fee} = \text{Fee on a Per Student Basis} + \text{Basic Fee}$$

The fee on a per student basis (PSF) is calculated by using the aggregate total of weighted enrollments (WE) of all member boards as the denominator in the formula. Once the PSF has been calculated, it is applied to the weighted enrollment figures on a board by board basis to arrive at the per student component of the annual membership fee. The basic fee is added in to arrive at the total Member Board Fee (MBF).

## Membership Fee Calculations

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1. Calculate weighted enrollment (WE) for each member board.

$$\text{WE} = [(C1 \times S1) + (C2 \times S2) + (C3 \times S3) + (C4 \times S4) + (C5 \times S5)]$$

2. Add together the WEs of each member board to arrive at the aggregate weighted enrollment (AGWE).

$$\text{AGWE} = \text{WE1} + \text{WE2} + \text{WE3} \dots \text{WE}_n$$

3. Use the AGWE as the denominator in the following formula to arrive at the Per Student Fee (PSF).

$$\text{PSF} = \frac{\text{MAF} - (\text{MB} \times \text{BF})}{\text{AGWE}}$$

4. The PSF is then applied to the following formula to determine the Member Board Fee on an individual basis.

$$\text{MBF} = (\text{PSF} \times \text{WE}) + \text{BF}$$

## Membership Fee Formula Abbreviations

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BF	Basic Fee (\$6,727.50)
PSF	Per Student Fee
MB	Number of Member Boards
MAF	Total Membership Annual Fees (Budget line item)
MBF	Individual Member Board Fee
WE	Weighted Enrolment
AGWE	Aggregate Total of Weighted Enrolments (all member boards)
C1	Per student weight (1.0000) for the first 750 students
C2	Per student weight (.9000) for 751 to 4,000 students
C3	Per student weight (.6666) for 4,001 to 12,000 students
C4	Per student weight (.3000) for 12,001 to 50,000 students
C5	Per student weight (.2000) for any students in excess of 50,000
S1	Number of students in first category (to 750)
S2	Number of students in second category (751 – 4,000)
S3	Number of students in third category (4,001 – 12,000)
S4	Number of students in fourth category (12,001 – 50,000)
S5	Number of students in fifth category (in excess of 50,000)