



Budget 2017/18

Approved June 5, 2017

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Budget Discussion & Analysis

Introduction

In support of the Association's newly approved [foundational statements](#), including its Vision, Mission and Values, as well as the new [Strategic Plan](#), this budget proposal has been designed to deliver value to the membership.

With the vision of achieving excellence in education through exceptional school board governance and the mission of serving school boards in their role of establishing the conditions for student success as the focus, the proposed 2017/18 budget allows the following strategic goals to be pursued and advanced:

- Delivering relevant, effective and timely communication, information and education to empower school boards.
- Bolster the viability, credibility and sustainability of the Association and school boards.
- Develop opportunities which result in efficiencies and cost savings for school boards.
- Provide services that are delivered in a fiscally sound manner and deploy resources in alignment with Association priorities.

These four goals cannot move forward with the current level of resources that are available and budget increases are required to enable positive change to occur. Over the last several budget cycles, ASBA has suffered an erosion in its capacity to meet the needs of its members which cannot continue to remain unaddressed without jeopardizing the continued viability of the Association. An increased level of investment by the membership is required if the Association is going to be able to deliver on its value proposition and become sustainable.

The need for increased revenue in alignment with the established strategic direction has been balanced in this budget with a recognition of the fiscal pressures Boards are facing and the fact that the Association has some reserve funds at its disposal. While there are proposed increases to expenditures reflected in some key areas, there are also decreases to expenditures in others.

Overall, the proposed budget represents an increase over last year of \$611,120. Membership fees will not increase. An increase to fee for service rates have been incorporated. These revenue increases alone do not cover the total budgeted expenditures. This necessitates a transfer of funds from reserves in the amount of \$137,396 in order to balance this deficit budget. It should be noted that these increases are not being used to fund the development

of the new program offerings related to cooperative procurement. Once a project plan is approved by the Board of Directors, funds from the Association's sustainability reserve will be utilized for this purpose in support of the strategic goal of "Develop(ing) opportunities which result in efficiencies and cost savings for school boards".

Membership fees have not increased in four years and, in fact, were decreased by 2% in 2015/16. The members approved a 0% increase to membership fees for the 2017/18 budget.

With respect to the fee for service rates, because travel time and expenses are not charged back to school boards, and the cost of providing these services has continued to increase, an adjustment to hourly rates is necessary. Even with the proposed adjustments, the total cost of providing these services will not be fully covered. By making these changes, however, the degree to which membership fees are used to subsidize these services will be decreased. Without this realignment, these services are not sustainable.

The information that follows focuses on key elements of the budget which have the most significant impact on revenue and expenditures and provides additional context and information. Financial statements which provide figures of the 2017/2018 budget, the 2016/2017 budget, and 2015/2016 actuals are supplied as schedules to this discussion. Appendices provide breakdowns on staff allocation changes, the membership fee currently paid by each school board and how those fees are calculated. Finally, a Glossary of Terms has been attached to provide definitions for the terms used throughout this document.

The discussion and analysis which follows is ordered to match the financials included in the [Budget 2017/18 Summary](#) and [Schedules 1-6](#).

Revenue

Operating revenue in the proposed 2017/18 budget totals \$6.33 million, and comes in the form of:

- Membership revenue;
- Service revenue;
- Registration revenue; and
- Grant/other revenue.

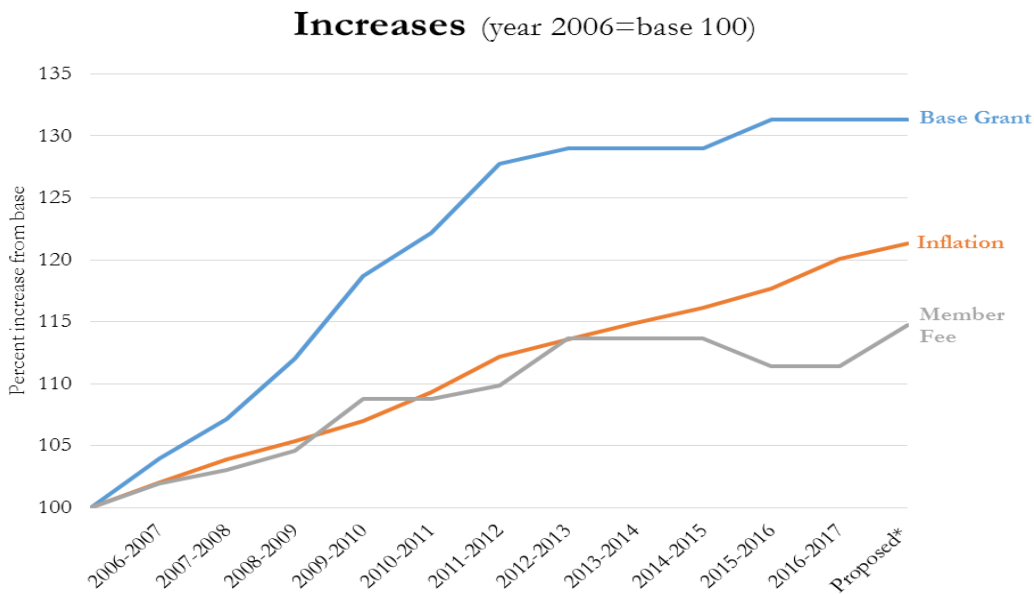
[Schedule 1](#) notes the figures associated with operating revenue.

Membership Revenue

Membership revenue in the approved 2017/18 budget totals \$2.93 million.

The Association’s membership fees have not kept pace in recent years with increasing costs nor the increases in funding provided to members from government. Since 2006, the following increases have occurred:

- 27.8% increase in per student base instruction rates provided to school boards¹
- 20.09% rise in inflation²
- 11% increase to membership fees



¹ Does not include all in-year funding announcements and directed funding

² Calculated using the Consumer Price Index

Membership fees have not increased in four years and, in fact, were decreased by 2% in 2015/2016. The approved budget will see membership fee revenue remain at 2016-2017 and 2015-2016 levels. The Association’s membership fee represents between 0.02% – 0.14% of any school board’s budget.

Additional information on membership revenue may be found in [Appendix B – Membership Fees](#) and [Appendix C – Membership Fee Formula](#).

Service Revenue

Service revenue in the proposed 2017/18 budget totals \$2.29 million and is generated through fee for service work.

Fee For Service Revenue

The Association offers direct services to school boards in education, legal and communications on a fee-for-service basis. School boards utilizing these services are not charged for travel (neither time nor direct costs), nor for other expenses such as photocopying, materials and other disbursements.

Current rates reflect a subsidy by the Association as they do not fully offset the costs (staff/contractor costs, travel, meals, accommodation, overhead, and other expenses) of providing the services to school boards. As a result, these services are delivered at a loss overall. Consistent with the strategic goal to “Provide services that are delivered in a fiscally sound manner and deploy resources in alignment with Association priorities”, this budget proposes consulting services move towards self-sufficiency while maintaining good value and performance for school boards who access these services. To move the Association’s service offerings closer to being self-sustaining, the proposed budget includes an increase to fee for service rates to generate an additional \$340,490 in revenue.

Services	Proposed hourly rate
Communication	\$210
Education	\$250
Legal	\$350

The proposed rates remain below market, particularly when the specialized expertise and experience of ASBA staff and consultants are taken into account and the fact that no other costs are charged is considered.

Registration Revenue

Registration revenue in the proposed 2017/18 budget totals \$716,275.

The Association’s vision of “Excellence in education through exceptional school board governance”, and mission “Leading the betterment of education by serving locally-elected school boards in their role of establishing the conditions for student success” guide the establishment of enhanced trustee education offerings for trustees. This is further reflected in the strategic goal of “Deliver(ing) relevant, effective and timely communication and information to empower school boards”. Trustee elections in October 2017 also necessitate enhanced trustee education offerings for new trustees and new Board Chairs in 2017/2018.

The proposed budget anticipates continued trustee education offerings provided at the Fall and Spring General Meetings; as well as offerings of a new trustee workshop held as an add-on to the Fall General Meeting 2018; and two trustee leadership conferences, with streams designed for new trustees, returning trustees, and Board Chairs to be held in Winter and Summer 2018.

Trustee education offerings planned for 2017/2018	Proposed fees
Fall General Meeting (full)	\$750
Fall General Meeting (business session only)	\$350
Spring General Meeting (full)	\$675
Spring General Meeting (business session only)	\$325
New Trustee Workshop	TBD based on projected costs
Trustee Leadership Conferences (Winter & Summer)	

Grant/Other Revenue

Grants and other revenue in the proposed 2017/18 budget total \$305,642, and represents the current year portion of grants; interest income; revenue provided by ASEBP and miscellaneous revenue.

Grants

Grant revenue included in the proposed budget totals \$212,500, which represents the 2017-2018 portion of the Governance as Leadership: Closing the Gap in First Nations, Métis and Inuit Student Success grant (the grant work will be spread over two years).

Interest Income

Interest income in the proposed budget totals \$52,047 and has been calculated at the expected rates of return for the period.

ASEBP Revenue

An additional component of revenue included in the proposed budget is \$38,095 provided by the Alberta School Employee Benefits Plan (ASEBP) to ASBA, as a party to the Deed of Trust, to support administration and other activities.

Miscellaneous Income

Miscellaneous income in the proposed budget totals \$3,000 and is generated by paid postings of job advertisements on the ASBA website.

Expenditures

Operating expenditures in the proposed 2017/18 budget total \$6.38 million, and come in the form of:

- Association Operations & Member Services;
- Governance;
- General Meetings/Trustee Education;
- Lease/CAM/Property Taxes; and
- Depreciation.

[Schedules 1-5](#) note various figures associated with operating expenditures.

Associations Operations & Member Services

Association operations & member services (AO&MS) expenditures in the proposed budget total \$4.83 million, distributed into categories of staffing & contracted services; and other AO&MS expenditures.

[Schedule 2](#) provides the figures associated with Association operations and member services expenditures.

Staffing & Contracted Services

Staffing & contracted services costs included in the proposed budget total \$4.42 million.

A new organizational structure has been created to enable successful implementation of the new strategic plan. New positions have been created in critical areas, some positions have been eliminated and others have been consolidated to maximize efficiency, effectiveness and the return on staff investment. Collectively, the changes represent a staff increase of three Full-Time Equivalents (FTEs). [Appendix A](#) provides details regarding staffing.

Organizational structure changes, a 2016 market compensation review and a 1% cost of living adjustment are reflected in the proposed budget increase to staff costs. Included in staff costs are salaries and benefits, staff training and development, and professional association fees. The proposed budget allocation will allow administration to reach its full complement of 25 FTEs and move forward with the 2017-2020 strategic goals and objectives for the Association. It should be noted that while the 2016/2017 budget included

22 FTEs, as at April 1, 2017, the Association is operating at a 39% staff vacancy rate which is in the process of being addressed.

Complementing staff resources, the Association accesses a variety of contracted services to fulfil core business functions including information technology, website, and bookkeeping as well as to provide direct services to school boards.

Additionally, contracted services will support fulfillment of the deliverables associated with the Governance as Leadership: Closing the Gap in First Nations, Metis and Inuit Student Success project. This particular expense is covered by the 2017/2018 portion of grant dollars received from the provincial government.

Other AO&MS Expenditures

Additional expense categories which fall under Association operations & member services include travel; administration – services & supplies; memberships & subscriptions; insurance; meeting supplies & catering; election materials; and miscellaneous expenditures, which total \$404,977 in the proposed budget.

[Schedule 2](#) provides figures associated with other Association operations and member services expenditures.

Governance

Governance expenditures included in the proposed budget total \$389,590, and include Board of Director and Trustee remuneration, training and conferences; contracted services; travel; the Association's membership in the Canadian School Boards Association; insurance; meeting supplies & catering; and miscellaneous.

In the proposed budget:

- The per diem rate remains at \$168/day;
- The annual honorarium for the President and Vice-President remain unchanged:
 - President: \$20,907
 - Vice-President: \$10,454

[Schedule 3](#) provides figures associated with governance expenditures.

General Meetings & Trustee Education

Direct expenses associated with general meetings & trustee education offerings total \$502,689 in the proposed budget. These expenditures are covered by registration revenue, however the total cost, which includes allocation of staff time and overhead costs, is not fully offset.

The proposed budget anticipates continued trustee education offerings provided at the Fall and Spring General Meetings; as well as offerings of a new trustee workshop held as an add-on to the Fall General Meeting 2018; and two trustee leadership conferences, with streams designed for new trustees, returning trustees, and Board Chairs to be held in Winter and Summer 2018.

[Schedule 4](#) provides figures associated with general meetings & trustee education offerings expenditures.

Lease/CAM/Property Taxes

Lease/common area maintenance (CAM)/property tax expenditures included in the proposed budget total \$588,754, which includes \$94,033 in rental recovery from partners (ASCA, CASS and ASBOA) who share the Association's office space.

The Association is contractually obligated by a leasing arrangement for the current office space at current lease rates until 2020. The Board of Directors will ensure all options are considered as this contractual arrangement concludes.

[Schedule 5](#) provides figures associated with lease/common area maintenance (CAM)/property tax expenditures.

Depreciation

Depreciation included in the proposed budget totals \$75,000, and reflects the expensing over a period of years of the cost of capital assets based on the estimated useful life of the assets.

Reserves

As a not-for-profit corporation incorporated under the Alberta School Boards Association Act, the Association maintains a number of reserves as required by policy and as recommended by the Association's external auditors.

Governance Policy 7 notes the following with respect to reserves:

14. Budget Development – Association Reserve Funds

Early each year, the Board of Directors approves budget assumptions upon which budget options are prepared. The Board then determines which budget option will be presented to the membership.

Regarding the Association's reserve funds, the Board of Directors has approved the following:

- 14.1 Operating Reserve – the Association will keep a reasonable and adequate operating reserve to fund the monthly business operations of the Association. The operating reserve will be made up of three months operating expenditures.
- 14.2 Sustainability Fund – any balance over the three months operating expenditures will be moved to a sustainability fund, which may be used for special initiatives, for research and development of new business opportunities that will help and support school board work, and in the event necessary, to help cover some of the potential wind up costs of the Association. The sustainability fund can be funded up to a maximum of \$1.5 million.
- 14.3 Any funds over the maximum approved funding of the operating and sustainability fund will be transferred to the building fund to subsidize costs to members in the annual budget.
- 14.4 Building Reserve – as part of the budgeting process, may be used to subsidize the cost of annual rental payments until the fund is depleted to \$300,000, at which level it will then be maintained to provide part of a down payment in the event the Board of Directors decides to purchase or build at the expiry of the current lease.
- 14.5 Capital Asset Reserve – the reserve will be used to replace existing capital assets like computer equipment, photocopiers, phone systems, furniture and fixtures, and leasehold improvements. Each year an amount will be transferred to the

capital asset reserve equal to the annual amortization of existing capital assets which will ensure the dollars are available to replace those assets at the end of their useful life.

One aspect of the approved 2017-2020 Strategic Plan is to “Develop opportunities which result in efficiencies and cost savings for school boards”. Subject to approval of the project plan by the Board of Directors, it is anticipated that dollars from the sustainability reserve will support development of coordinated procurement opportunities, and the supporting technology platform that may be accessed by school boards. The intent is that this business line, once developed, will become self-sustaining in future years.

As revenue is insufficient to match expenditures in the proposed budget, a transfer from the building reserve of \$137,396 balances this deficit budget, in accordance with policy.

Additional detail regarding the Association’s reserves is provided in [Schedule 6](#).

Budget 2017/2018

Summary, Schedules & Appendices

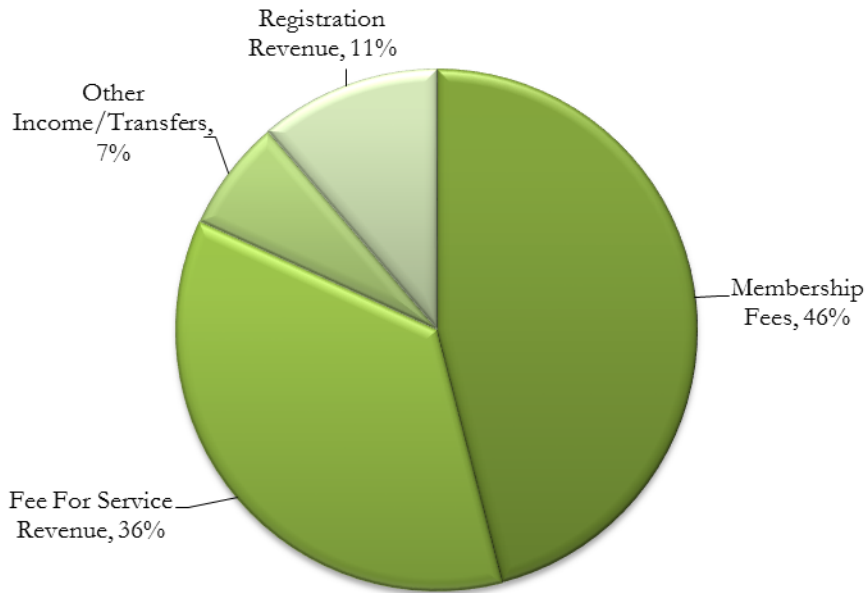
Budget 2017/18 Summary

	2017/2018 Budget	2016/2017 Budget	2015/2016 Actual
Revenue			
Membership Revenue	\$ 2,933,436	\$ 2,933,436	\$ 2,933,436
Service Revenue	2,290,235	1,949,745	1,757,875
Registration Revenue (General Mtgs/Trustee Education)	716,275	521,000	534,427
Grant/Other Revenue	305,642	165,056	144,145
Total Operating Revenue (Schedule 1)	\$ 6,245,588	\$ 5,569,237	\$ 5,369,883
Expenditures			
Association Operations & Member Services (Schedule 2)	\$ 4,826,950	\$ 4,337,018	\$ 3,487,913
Governance (Schedule 3)	389,590	423,590	440,829
General Meetings/Trustee Education (Schedule 4)	502,689	331,540	359,150
Lease/CAM/Property Taxes (Schedule 5)	588,754	604,717	591,781
Depreciation	75,000	75,000	61,871
Total Operating Expenditures (Schedule 1)	\$ 6,382,984	\$ 5,771,864	\$ 4,941,544
Total Budget Surplus (Deficit)	\$ (137,396)	\$ (202,627)	\$ 428,339
Transfer from Reserves	137,396	202,627	-
Total Budget Surplus (Deficit) after Transfer	\$ -	\$ -	\$ 428,339

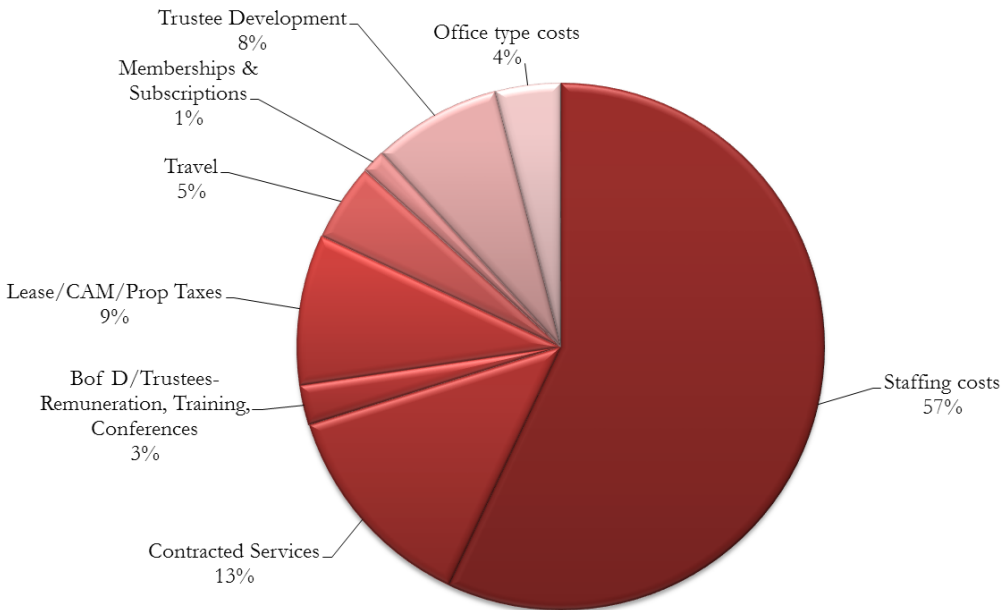
Schedule 1 – Revenues & Expenditures

	2017/2018 Budget	2016/2017 Budget	2015/2016 Actual
Revenue			
Membership Revenue	\$ 2,933,436	\$ 2,933,436	\$ 2,933,436
Fee For Service Revenue	2,290,235	1,949,745	1,757,875
Registration Revenue (General Mtgs/Trustee Education)	716,275	521,000	534,427
Grant/Other Revenue			
Grants	212,500	70,000	49,902
Interest Income	52,047	53,961	53,956
ASEBP	38,095	38,095	38,095
Miscellaneous	3,000	3,000	2,192
Total Revenue	\$ 6,245,588	\$ 5,569,237	\$ 5,369,883
Expenditures			
Staffing Costs	\$ 3,636,542	\$ 3,225,677	\$ 2,375,420
Contracted Services	845,355	746,243	883,094
B of D's and Trustees - Remuneration, Training, Conferences	157,602	181,473	154,510
Travel (FFS, Contractor, Staff, BofD's, Trustees)	303,097	325,175	270,665
Memberships and Subscriptions	92,955	88,625	81,939
Administration-Services and Supplies	110,710	117,551	102,236
Insurance	37,316	40,375	36,872
Meeting Supplies and Catering	22,413	24,939	20,748
General Meeting and Trustee Education	502,689	331,540	359,150
Lease/CAM/Prop Taxes	588,754	604,717	591,781
Miscellaneous	10,550	10,550	3,258
Depreciation	75,000	75,000	61,871
Total Expenditures	\$ 6,382,984	\$ 5,771,864	\$ 4,941,544
Total Budget Surplus (Deficit)	\$ (137,396)	\$ (202,627)	\$ 428,339
Transfer from Reserves	\$ 137,396	\$ 202,627	\$ -
Total Budget Surplus (Deficit) after Transfer	\$ -	\$ -	\$ 428,339

Revenue Distribution by Category



Expenditure Distribution by Category



Schedule 2 – Association Operations & Member Services

	2017/2018 Budget	2016/2017 Budget	2015/2016 Actual
Expenditures			
Staffing Costs			
Salaries and Benefits	\$ 3,561,085	\$ 3,158,958	\$ 2,335,290
Staff Training and Development	48,675	39,050	13,188
Professional Association Memberships	26,782	27,669	26,942
Contracted Services	785,431	706,279	790,293
Travel (FFS, Contractor, Staff)	172,642	175,680	136,124
Administration - Services and Supplies	110,710	117,551	100,126
Memberships and Subscriptions	61,455	58,602	52,505
Insurance	30,420	33,479	30,588
Meeting Supplies and Catering	10,250	10,250	164
Election Materials	10,000	-	-
Miscellaneous	9,500	9,500	2,693
Total Expenditures	\$ 4,826,950	\$ 4,337,018	\$ 3,487,913

Schedule 3 – Governance

	2017/2018 Budget	2016/2017 Budget	2015/2016 Actual
Expenditures			
BofD and Trustees - Remuneration, Training, Conferences			
Per Diems	103,446	126,668	107,031
Honoraria - President	20,907	20,907	20,700
Honoraria - Vice President	10,454	10,454	10,350
Board Development/Conferences	22,795	23,445	16,429
Contracted Services	49,924	39,964	92,801
Travel (BofD/Trustees/Contractors)	130,455	149,495	134,541
CSBA Membership	31,500	30,023	29,434
Insurance	6,897	6,897	6,284
Meeting Supplies and Catering	12,163	14,689	20,584
Supplies and Materials	-	-	2,110
Miscellaneous	1,050	1,050	565
Total Expenditures	\$ 389,590	\$ 423,590	\$ 440,829

Schedule 4 – General Meetings & Trustee Education

	2017/2018		2016/2017		2015/2016	
	Budget		Budget		Actual	
Expenditures						
Fall General Meeting	\$	197,076	\$	176,450	\$	175,788
Spring General Meeting		124,425		118,690		119,990
Trustee Education Sessions		181,188		36,400		63,372
Total Expenditures	\$	502,689	\$	331,540	\$	359,150

Schedule 5 – Lease/CAM/Property Taxes

	2017/2018		2016/2017		2015/2016	
	Budget		Budget		Actual	
Expenditures						
Lease/CAM/Property Taxes	\$	682,787	\$	700,578	\$	664,202
Rental Recovery		(94,033)		(95,862)		(72,421)
Total Expenditures	\$	588,754	\$	604,717	\$	591,781

Schedule 6 – Reserves

	Operating	Sustainability	Capital Asset Replacement	Building & Rental Offset
Reserves as at August 31, 2016	\$1,500,000	\$1,500,000	\$585,337	\$783,558

Appendix A – Staffing

Operations & Member Services Staff Positions	Full-Time Equivalent		Notes
	2017-18	2016-17	
Executive Office			
Executive Director	1	1	Existing position
Executive/Administrative Assistant	1	1	Existing position (Executive Assistant) reclassified (Administrative Assistant)
Professional Development and Research			
Director, Professional Development & Research	1	0	New position to address enhanced trustee education initiative - strategic priority
Director, Communications	0	1	Position eliminated - roles reassigned to existing Director & redefined Manager positions
Administrative Assistant	1	1	Existing position - redefined role
Coordinator, Information & Research	1	0	New position to strengthen work done in info provision & research - strategic priority
Coordinator, Education Offerings	1	0	New position to address enhanced trustee education initiative - strategic priority
Governance and Communications			
Director, Governance & Communications	1	1	Combined duties - added oversight of communications function
Administrative Assistant	1	0	Existing position - redefined role
Manager, Communications & External Relations	1	1	Existing manager position redefined to address enhanced communication needs
Coordinator, BoD & Committees	1	1	Existing position (Policy Analyst) redefined
Finance and Corporate Services			
Director, Finance & Corporate Services	0.9	0.9	Existing position - redefined role
Administrative Assistant	0.93	0.93	Existing position - redefined role
Administrative Assistant, Receptionist	1	1	Existing position - redefined role
Manager, Human Resources	1	1	Existing manager position redefined to address various vacant roles, including HR function
Coordinator, Information Technology	1	0	New position to support tech platform required to implement strategic priorities
Member Services			
Director, Member Services	1	0.8	Existing position - redefined role
Administrative Assistant	1	1	Existing position - support for Director & member services
Administrative Assistant	0	1	Position eliminated
Legal Secretary	1	1	Existing position
Legal Secretary	0.8	0.8	Existing position
Senior Staff Lawyer	1	1	Existing position
Staff Lawyers	4.8	5.47	0.8 FTE, position eliminated
Special Project			
Coordinator, Special Projects	0.5	0	1 year term position - grant related
Total staff positions included in Budget	24.93	21.90	Increased number of positions = 3.03
Vacancy rate as at April 1, 2017			39%

ASBA Bylaw 8 – Board of Directors Powers and Duties, provides the following with respect to compensation:
 8.2.12 The Board of Directors shall delegate to the Executive Director responsibility for the establishment of fair salaries and reasonable working conditions for Association staff and contractors.

Appendix B – Membership Fees

Jurisdiction	Total Students*	2017-2018 Membership Fees
Aspen View Public School Division No. 78	2,844	\$24,332
Battle River Regional Division #31	6,324	\$41,629
Black Gold Regional Division #18	11,093	\$62,868
Buffalo Trail PS Regional Division #28	4,134	\$31,875
Calgary RCSSD #1	54,827	\$149,521
Calgary Board of Education	118,841	\$235,057
Canadian Rockies R. D. #12	2,226	\$20,611
Chinook's Edge School Division #73	11,092	\$62,868
Christ the Redeemer Catholic S.R.D. #3	10,585	\$60,610
Clearview School Division #71	2,376	\$21,513
East Central Alberta CSSRD #16	2,385	\$21,573
E. Central Francophone Ed. Region #3	985	\$13,155
Edmonton Catholic Separate School District #7	41,205	\$125,442
Edmonton School District #7	96,009	\$204,552
Elk Island Catholic Separate RD #41	6,238	\$41,248
Elk Island Public Schools R. D. #14	17,110	\$77,152
Evergreen CSRD #2	4,105	\$31,748
Foothills School Division #38	7,913	\$48,704
Fort McMurray RCSSD #32	5,756	\$39,104
Fort McMurray Public School District #2833	5,192	\$36,592
Fort Vermilion School Division #52	3,408	\$27,719
Golden Hills School Division #75	6,859	\$44,014
Grande Prairie RCSSD #28	5,046	\$35,937
Grande Prairie Public School District #2357	7,834	\$48,357
Grande Yellowhead Public School Division #77	4,528	\$33,632
Grasslands Regional Division #6	3,753	\$29,797
Greater N. Central Francophone Ed. Region #2	3,333	\$27,272
Greater St. Albert RCSSD	5,820	\$39,384
High Prairie School Division #48	3,177	\$26,330
Holy Family Catholic Regional Division #37	2,129	\$20,029
Holy Spirit RCSRD #4	5,019	\$35,817
Horizon School Division #67	3,461	\$28,040
Lakeland RCSSD #150	2,425	\$21,813
Lethbridge School District #51	10,726	\$61,238

Jurisdiction	Total Students*	2017-2018 Membership Fees
Living Waters CRD #42	2,145	\$20,130
Livingstone Range School Div. #68	3,578	\$28,741
Lloydminster Public S. D. #99	2,791	\$24,011
Lloydminster RCSSD #89	2,444	\$21,927
Medicine Hat CSRD #20	2,555	\$22,595
Medicine Hat School District #76	7,367	\$46,272
Northern Gateway Regional Division #10	4,897	\$35,275
Northern Lights School Division #69	6,015	\$40,253
Northland School Division #61	2,666	\$23,256
Northwest Francophone Ed. Region #1	457	\$9,781
Palliser Regional Division #26	8,158	\$49,800
Parkland School Division #70	10,813	\$61,625
Peace River School Division #10	2,987	\$25,187
Peace Wapiti School Division #76	5,953	\$39,979
Pembina Hills Regional Division #7	7,939	\$48,824
Prairie Land Regional Division #25	1,406	\$15,680
Prairie Rose School Division #8	3,540	\$28,514
Red Deer Catholic Regional Division #39	9,532	\$55,920
Red Deer Public Schools	10,617	\$60,750
Rocky View School Division #41	22,568	\$88,089
Southern Francophone Education Region No. 4	3,380	\$27,552
St. Albert Public School District	8,129	\$49,666
St. Paul Education Regional Division #1	4,003	\$31,294
St. Thomas Aquinas RCSR #38	3,993	\$31,240
Sturgeon School Division #24	5,261	\$36,899
Westwind School Division #74	4,506	\$33,532
Wetaskiwin Regional Division #11	3,943	\$30,939
Wild Rose School Division #66	4,876	\$35,182
Wolf Creek School Division #72	7,540	\$47,047
Yellowknife Education District #1	1,911	\$18,720
Yellowknife Catholic Schools	1,330	\$15,226
Totals	646,058	\$2,933,436

*Note: Student totals were compiled from a report on Student Population for the 2016-2017 school year provided by Alberta Education. Student registration information is as of September 2016 (as reported at March 20, 2017). These are updated with the most current available information as per bylaw #13.

Appendix C – Membership Fee Formula

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

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).

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

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

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)

Glossary of Terms

Glossary

Administration – Services & Supplies – Includes the following expense categories: bank and interest, courier and delivery, equipment costs, office supplies, postage, printing, promotional materials, and telecommunications.

ASEBP Revenue – Revenue provided by the Alberta School Employee Benefits Plan (ASEBP) to ASBA, as a party to the Deed of Trust, to support administration and other activities.

BofD & Trustee – Remuneration, Training, Conferences

Remuneration

Per Diem – A per diem may be claimed by the Board of Directors or individual trustees for activities in fulfillment of Association business and includes travel time and attendance at meetings, conferences or events while serving as a representative of the ASBA.

Honoraria – An annual honoraria is paid to the President and Vice President for additional governance duties required of these positions.

Board Training – In house board development/education, attendance at Canadian School Boards Association or other applicable training.

Conferences – President or Vice President’s attendance at various partner conferences including Canadian School Boards Association, Rural Education Symposium and AUMA.

Contracted Services – Contractor fees for providing legal and educational services to boards, fulfilling grant deliverables, committee work, research, website design and maintenance, communications support, audit, accounting, technical support, staff planning, recruitment, professional advice, governance, strategic planning, facilitation for Executive Director evaluation and Board of Directors self-evaluation and advocacy.

CSBA Membership – Annual membership to the Canadian School Boards Association (CSBA).

Depreciation – The expensing over a period of years of the cost of capital assets based on the estimated useful life of the capital asset.

Election Materials – The cost of pre and post-election activities.

Fee For Service – Member Services include legal and educational type services such as: superintendent, board and administrator evaluations; executive searches; ward boundary reviews; administrator workshops; strategic planning workshops; policy redevelopments; compensation reviews; grievance interpretation and arbitration services; employment agreements; contracts; general advice regarding human resources; advice and interpretation of School Act; board hearings/appeals; school closures; policy development and reviews; human rights matters; FOIP issues and various presentations.

General Meeting & Trustee Education – Costs incurred for catering, equipment rental, meeting room rental, program costs, website, registrations, speakers, facilitators, parliamentarian and travel for general meetings and trustee education.

There are a number of internal costs which are not allocated to general meeting and trustee education directly because these costs are contained elsewhere in the budget including staffing costs. Association staff are responsible for event planning including arranging the venue, meals, speakers, facilitators, entertainment, special events, travel arrangements, materials, conference packages, brochures, nametags, awards, registrations, surveys, invoicing and payment processing. Regularly the professional skills and talents of ASBA staff are relied upon to prepare and present sessions at conferences and workshops.

Photocopying and supplies costs are included in Administration–Services & Supplies.

Grants – The 2017-2018 portion of the Governance as Leadership: Closing the Gap in First Nations, Métis and Inuit Student Success grant.

Insurance – The Association manages various risks through the purchase of insurance contracts. Policies include property, general liability, errors and omissions, Directors and officers, and accidental death and dismemberment.

Interest Income – Calculated at 2017 expected rates of return.

Lease/CAM/Property Taxes – The Association has a contractual lease obligation until April 2020. The Association pays \$22 per square foot (15,759 square feet) plus \$16.42 per square foot for common area maintenance (CAM) and property taxes. Common area maintenance costs include utilities, building maintenance, and operating costs.

Meeting Supplies & Catering – Food and supplies purchased for meetings including Board of Directors, Finance and Audit, strategic planning, staff planning, grant, and other Association meetings.

Membership Revenue – Each member board pays a basic fee plus a fee on a weighted per student basis. The membership fee calculation is noted in Appendix C – Membership Fee Formula.

Memberships & Subscriptions – Memberships include Canadian Education Association, AAMD&C, and the Education Society of Edmonton. Subscriptions are required legal resources including Quicklaw, Worldox, Amicus Attorney, Carswell, LexisNexis, Specialty Technical Adviser and Lancaster House.

Miscellaneous Expenses – includes sponsorships (e.g. CASS-RAP Scholarship Celebration, Excellence in Teaching Awards Program, ASCA), donations, flowers, thank you gifts, miscellaneous office type costs, etc.

Miscellaneous Income – Revenue from posting job advertisements on the ASBA website.

Registration Revenue (General Meetings & Trustee Education) – Revenue is collected through registration fees to offset the costs incurred from holding these events. Proposed events in 2017-2018 include the Fall General Meeting, New Trustee Orientation, Winter and Summer Trustee Leadership Conferences (for new trustees, returning trustees and board chairs), and the Spring General Meeting.

Rental Recovery – Lease/CAM/Property taxes collected from Education Partners (CASS, ASBOA, and ASCA) who share the office space.

Service Revenue – Includes revenue from fee for service work and ASEBP.

Staffing Costs – Salaries, benefits (ASEBP, LAPP, SiPP, CPP and EI at prescribed rates), staff training and development, and required professional association annual membership dues including the Law Society of Alberta, the Canadian Bar Association and the Certified Public Accountants of Alberta.

Transfer from Reserves – With approval of the Board of Directors, the Building and Rental Offset Reserve can be used to subsidize the cost of annual lease payments until the fund is depleted to \$300,000. The Board of Directors has authorized use of these reserves in the past to balance deficit budgets. Due to very high staff vacancy rates (39% as at April 1, 2017), the budgeted transfers have not been necessary, and in fact, the association has generated additional surpluses.

Travel – The cost of travel (mileage, air, taxi and parking), meals and accommodation for Association work including:

Association Operations and Member Services: fee for service work; completion of grant deliverables; SGM, FGM, Trustee Education Sessions; and conferences

Governance: Board of Directors' meetings; Finance and Audit Committee; Policy Development Advisory Committee; strategic planning; Executive attendance at Zones; various external representation board and committee attendance; SGM, FGM, and trustee education sessions; CSBA; Rural Education Symposium; and advocacy work.

