

**DATE:** May 22, 2012

**TO:** Board of Trustees

**FROM:** Trustee Sarah Hoffman, Chair, Issues and Resolutions Committee  
Trustee Dave Colburn, Issues and Resolutions Committee  
Trustee Cheryl Johner, Issues and Resolutions Committee

**SUBJECT:** Issues, Budget and Bylaws Bulletin for the 2012 ASBA Spring General Meeting

**ORIGINATOR:** Tash Taylor, Director, Executive and Board Relations

**RESOURCE**

**STAFF:** Brian Smith, Tash Taylor

**REFERENCE:** Alberta School Boards Association Budget and Bylaws Bulletin 2012

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**ISSUE**

As members of the Alberta School Boards Association (ASBA), the Board must determine its position on the ASBA's proposed 2012-2013 budget. The Board is to provide their position and vote at the Spring General Meeting (SGM) on June 4, 2012 in Red Deer.

**RECOMMENDATION**

**That the Board support the ASBA's proposed Budget for 2012-2013 as outlined in Attachment I.**

**BACKGROUND**

On May 15, 2012 the Issues and Resolutions Committee (I&RC) met to review the ASBA's Budget and Bylaws Bulletin and prepare a recommendation for the Board. The I&RC met with administrative staff to examine the budget and identify areas of potential concern.

As part of the business analysis, the committee had several questions for the ASBA, and the Administration has shared the questions with the ASBA Executive Director who agreed to provide responses as soon as possible. The committee's questions are included in Attachment II; and at the time of writing this report, responses were still pending.

**CONSIDERATIONS & ANALYSIS**

It is anticipated that responses to the committee's questions will be provided to the Board in advance of the June 4, 2012 SGM; however, the May 22, 2012 board meeting is the last public meeting prior to the SGM. The Board could approve the recommendation and ask the questions in Attachment II on the floor during the budget presentation at the Spring General Meeting. Alternatively, the Board could choose to refer this report to the Conference Committee which meets on May 29, 2012 in anticipation of the information being provided by this time. Should this be the chosen course of action, the decision would be communicated to the public at the June 12, 2012 public board meeting.

The I&RC and the Administration concluded that overall the ASBA's proposed budget is very reasonable. Revenue is expected to increase by 4.3 % which aligns closely with the proposed increases in expenditures. As such, the I&RC is not recommending other alternatives to the Board since minor changes would be considered immaterial in the overall scope of the budget.

**Noteworthy budget items:**

Membership fee increases: The ASBA is proposing a membership fee increase of approximately 3.5 per cent to generate an additional \$101,000 in revenue. Fee increases have been minimal over the past two years. EPSB would be required to pay approximately an additional \$7,200 per year in membership fees. This increase has been considered in EPSB's budget development.

Contracted Services: The ASBA proposed budget reflects an increase of 4 per cent for specialized services. This will have minimal effect on EPSB due to expertise available in-house.

Travel increase: The ASBA proposed budget for Member Services reflects an increase of 38 per cent to \$82,542 from \$59,750 in 2011. Notes on page 32 in the Bulletin explain this is "because labour work is projected to increase in 2012-2013 and the mileage rate increased to .53/km. The Association will continue to make use of video conference capabilities to reduce travel costs wherever possible."

Salary Increases: The ASBA proposed budget for Member Services reflects an increase of 3.8 per cent to salaries and benefits over the previous year. Notes on page 30 of the Bulletin state staffing levels will remain the same (at 14.5 FTE) with an increase in of 3.5 per cent to salaries. The remaining will be put toward anticipated increases to LAPP and ASEBP benefits.

**NEXT STEPS**

Subject to the Board's approval of the recommendation, the Board's voting position will be shared at the Spring General Meeting on June 4, 2012.

**ATTACHMENTS & APPENDICES**

- ATTACHMENT I Alberta School Boards Association Budget and Bylaws Bulletin 2012
- ATTACHMENT II Issues and Resolutions Committee's Clarification Questions Posed to the ASBA Executive Director

TT:mmf

# Budget and Bylaws Bulletin 2012

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Please bring this bulletin with you to the business session of the Spring General Meeting on June 4, 2012 at the Sheraton Hotel, Red Deer, Alberta. Please review the Rules of Procedure before the meeting.

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# Rules of Procedure

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In order to expedite the resolutions process at general meetings, it is necessary to approve certain rules of procedure. Some of these may be specific parliamentary procedures, as in Robert's Rules of Order, while others are less formal and reside with each individual in the interests of courtesy, cooperation, and respect for all concerned as well as for the business at hand.

## Procedural Steps

1. The proposed motion shall be read by the chair who will immediately ask for a mover and a seconder.
2. As soon as the proposed motion has been moved and seconded, the chair shall call upon the mover to speak to the motion.
3. The chair shall ask if any delegate wishes to speak against the proposed motion. If no delegate so wishes, the question will be immediately called.
4. If there is evidence of opposition, debate shall subsequently continue until the question is called in the usual manner. The mover will have the right to be the final speaker in the debate.
5. A delegate wishing to speak to a motion shall first obtain recognition by the chair and clearly announce his/her name and school jurisdiction represented.

6. A delegate wishing to speak to a motion shall limit remarks to a maximum of two minutes.
7. Any delegate speaking to a motion shall be allowed to speak as often as the chair, in his or her discretion, will permit.
8. Guests shall be permitted to speak at the discretion of the general meeting delegates, but not be permitted to move or second a motion, or vote.

## Amendments

9. A delegate may, at any time during the debate on a motion, move an amendment to the motion, providing it is relevant to, and deals with, the same subject matter as the original motion. A motion to amend must be seconded.
10. An amendment of a substantive nature to a motion shall be submitted in writing on a specific form requiring the number of the resolution it is proposed to amend, the amendment, the motion as it will read when amended, the proposer's and seconder's name, and their respective school jurisdictions.
11. Amendments of a minor editorial nature may be handled by the process of general consent outlined in Robert's Rules of Order.

## Voting

12. Voting shall be conducted according to the Alberta School Boards Association Bylaws. For ease of reference, Bylaw 9, Sections 3 through 12 are set out as follows:

- 9(3) Each registered delegate shall be entitled to all rights and privileges of the General Meeting other than the right to vote by ballot which right shall be as set out in Sections 6 to 12 herein. It shall be assumed that the board chair of each Full member board shall have the power to cast the vote to which each Full member board is entitled, unless another trustee for that board is designated, in writing, to the Executive Director, prior to any General Meeting or Special General Meeting, or in an emergency situation, by the Full member board at the General Meeting or Special General Meeting.
- 9(4) The Executive Director shall, subject to such directions as may be given from time to time by the Board of Directors, make all necessary arrangements for registration of delegates and for voting as may be necessary.
- 9(5) At the general meeting voting shall be by secret ballot for election of the president and the vice-president. Voting on all other questions shall be done

openly so that it is clear how each board has cast its ballot.

- 9(6) At any General Meeting of the Association, including a Special General Meeting, all resolutions shall be determined under the double majority voting method, as follows:
- (a) Sixty (60) percent or more of Full member boards who are in attendance, who cast a vote, and who vote in the affirmative, based upon one vote per Full member board; and
  - (b) Full member boards who are in attendance, who cast a vote, and who vote in the affirmative, represent 60 percent or more of the students registered, for the most recently reported period, with the Full member boards who voted in the affirmative.
- 9(7) The total number of votes cast in favour of any resolution and/or opposed to any resolution shall be calculated in accordance with the double majority rule specified herein.
- 9(8) For the purposes of Section 6(b) of Bylaw No. 9, the percentage of students enrolled in any Full member board shall be determined utilizing the total student enrollment figures



reported to the Association as set out under Bylaw No. 10.

- 9(9) At any General or Special meeting, for the purposes of Section 6(b) of Bylaw No. 9, the percentage of students to be allocated to each Full member board in attendance will be determined by dividing the number of students enrolled in each Full member board by the total number of students enrolled in all Full member boards in attendance, resulting in a percentage (rounded to the nearest 0.1 percent).
- 9(10) When a mail-in ballot is used to amend the Bylaws, as provided for in Bylaw No. 11, Section 1, the vote shall be by ballot following the double majority voting method, as follows:
- (a) Sixty (60) percent or more of Full member boards who cast a vote and who vote in the affirmative, based upon one vote per Full member board; and
  - (b) Full member boards who cast a vote and who vote in the affirmative, represent 60 percent or more of the students registered, for the most recently reported period, with the Full member boards who voted in the affirmative.

The percentage of students will be determined by dividing the number of students enrolled in each Full member board, by the number of students enrolled in all Full member boards, resulting in a percentage, (rounded to the nearest 0.1 percent).

- 9(11) The double majority voting method shall apply to votes on all resolutions made at any General Meeting, including a Special General Meeting, with the exception of:
- (a) Voting for the President and Vice-President, which vote will be cast as provided for under Bylaw No. 4, Section 1; and
  - (b) Votes on parliamentary motions and amendments to motions will follow the one vote/Full member board rule and shall be determined by a majority of the votes cast, unless otherwise required by Robert's Rules of Order.

- 9(12) A balloting committee shall be appointed at the opening of every general meeting. It shall be the duty of the balloting committee to conduct the ballot voting.

### Budget

13. With respect to the budget, the following excerpts from the Alberta

School Boards Association Bylaw  
10(1)(b) shall apply:

- (i) Voting on the budget, other than amendments to the budget, will follow the double majority voting method.
- (ii) Voting on amendments to the budget will follow the one-vote-per-Full-member-board rule, and shall be determined by a majority of the votes cast.
- (iii) Notwithstanding any provisions to the contrary in these Bylaws, or in the rules of procedure governing disposal of resolutions, the budget shall be open to amendment until adopted.

#### Elections

14. With respect to the election of the president and vice-president, the following excerpt from Bylaw 4(1) shall apply:

- 4(1) ...voting shall be by secret ballot on the basis of one vote per Full member board in attendance. The candidate receiving the largest number of votes will be the successful candidate.

#### Bylaw Amendments

15. With respect to amendment of the Bylaws, the following excerpts from Bylaw 11(1) and (2) shall apply:

- 11(1) Substantial amendments to these Bylaws may only be made and/or approved at a Spring

General Meeting, unless otherwise permitted by the Board of Directors.

Amendments of a housekeeping nature to these Bylaws may be made by a mail-in ballot. The vote, in either case, shall be by ballot following the double majority method, as outlined in Bylaw No. 9.

- 11(2) An amendment to these Bylaws shall take effect on the day following the conclusion of the Spring General Meeting at which such amendment is made, unless an effective date other than the close of the Spring General Meeting is so specified in the resolution.

#### Extraordinary and Emergent Resolutions

16. Adoption of extraordinary or emergent resolutions shall be governed by the following excerpts from the Alberta School Boards Association Board of Directors' Governance Policy 10 – Association Policy Development Process, sections 3 and 4:

##### 10(3) Extraordinary Policy Positions

A position shall be accepted for consideration as an Extraordinary Policy Position if:

- 3.1 The position arises out of the business of the General Meeting,

- 3.2 Consideration of the position is supported by a two-thirds majority of voting Full member Boards, and
- 3.3 The mover makes available the wording of the position to all delegates.

#### 10(4) Emergent Policy Positions

- 4.1 Emergent positions submitted by the membership for consideration at a General Meeting shall be submitted to a committee of the Board of Directors by 4:00 p.m. on the twenty-eighth (28) day prior to the first business day of a General Meeting.  
  
A committee of the Board of Directors shall assess each emergent position to determine its compliance with the principles for Association policy. A committee of the Board of Directors shall:
  - 4.1.1 Reject positions that address issues which have arisen prior to the deadline for submission of regular policy positions; and
  - 4.1.2 Cause to be announced, immediately after the emergent position has been placed on the

floor of the General Meeting, rationale for and decisions reached regarding compliance of the proposed emergent resolution with the principles for Association policy.

- 4.2 Emergent positions arising after the deadline for submission of emergent issues will be addressed by the Policy Development Advisory Committee with a recommendation to the Executive Committee for disposition.
- 4.3 If the criteria defining an emergent position is not met, the matter may still be considered as an emergent position by the assembly if:
  - 4.3.1 Consideration of the position is supported by a two-thirds majority of voting Full member Boards, and
  - 4.3.2 The mover makes available the wording of the policy position to all delegates.

#### Disposition of Outstanding Policy Positions

- 17. Disposition of outstanding policy positions shall be as outlined in Board of Directors' Governance Policy 10 –

Association Policy Development  
Process, section 5:

10(5) Positions not dealt with by the  
scheduled time of adjournment  
on the last day of the General  
Meeting shall be referred  
automatically to the Board of  
Directors for such action as the  
Board is at liberty to take in  
accordance with Bylaw 7(2)(g).  
However, these outstanding

issues must be included on the  
agenda of the next general  
meeting.

#### Other Motion Proceedings

18. Other motion proceedings will be  
governed by Robert's Rules of Order  
and the Alberta School Boards  
Association Bylaws and Governance  
Process Policies.

# Draft Minutes from FGM 2011

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## FALL GENERAL MEETING

Monday, November 21, 2011  
Westin Hotel, Edmonton

## MINUTES

**ATTENDANCE:** As per registration list.

**CALL TO ORDER:** President Jacquie Hansen officially called the meeting to order at 9:25 a.m., although the meeting actually started at 9:00 a.m.

**PRESIDENT'S ADDRESS:** ASBA President Jacquie Hansen provided opening remarks to the assembly.

**CSBA REMARKS:** Ms. Ruth Anne Furgala, President of the Canadian School Boards Association addressed the delegates.

**CHAIR:** Vice-President Cheryl Smith assumed the Chair's position for the business meeting and explained the use of voting devices.

**KEYNOTE SPEAKER:** Mr. Dave Meslin

### PROCEDURAL MOTIONS:

*(Note: Procedural motions require a simple majority.)*

#### Appointment of Parliamentarian:

**MOTION #1** K. Bartsch (Grasslands RD #6)  
J. Lemke (Black Gold RD #18)

That Kevin Feehan be appointed Parliamentarian.

**CARRIED (95%)**

#### Approval of Rules of Procedure:

**MOTION #2** D. Colburn (Edmonton Public)  
A-M. Boucher (Greater Southern Francophone RA #4 - Public)

That the Rules of Procedure be adopted.

**CARRIED (100%)**

**Appointment of Balloting Committee:**

**MOTION #3** K. Warren (Wild Rose S. Div. #66)  
L. Ferguson (Calgary Board of Education)

That, according to Bylaw No. 9, Section 12, the Balloting Committee shall be chaired by Heather Rogers.

**CARRIED (100%)**

**Receipt of Emergent Issues:**

C. Smith advised that no emergent issues had been received by the Policy Development Advisory Committee (PDAC).

**Adoption of Order Paper:**

**MOTION #4** S. Anderson (Peace Wapiti S. Div. #76)  
B. Kallal (Edmonton Catholic)

That the Order Paper, as presented, be adopted.

**CARRIED (100%)**

**Approval of 2011 Spring General Meeting Minutes:**

**MOTION #5** L. Ferguson (Calgary Board of Education)  
S. Anderson (Peace Wapiti S. Div. #76)

That the minutes of the 2011 ASBA Spring General Meeting be approved as distributed.

**CARRIED (100%)**

It was noted that there was no business arising from the minutes of the 2011 Spring General Meeting.

**Lisa Brower assumed the Chair.**

**POLICIES PROPOSED BY ASBA BOARD OF DIRECTORS**

*(Note: These require a double majority of 60% - i.e., at least 60% of school boards that vote that represent at least 60% of students represented by the voting boards. Any amendments to the proposed policies require a simple majority.)*

**1P/FGM11: Length of Term for School Board Trustees**

**MOTION #6** A-M. Boucher (Greater Southern Francophone RA #4 - Public)  
D. Colburn (Edmonton Public)

That school board trustees in Alberta should be elected for four-year terms.

**CARRIED**

(% of School Boards: 86%

% of Students: 91.63%)

**2P/FGM11: Timing of School Board Trustee Elections**  
*MOTION #7* B. Kallal (Edmonton Catholic)  
K. Warren (Wild Rose S. Div. #66)

That the timing of school board trustee elections should coincide with municipal elections. Further, in determining when elections are to be held, consideration should be given to timing needs of school boards relative to the school year.

**CARRIED**

(% of School Boards: 98%  
% of Students: 99.70%)

Anne-Marie Boucher assumed the Chair.

**PROPOSED POLICY POSITIONS**

**3A/FGM11 School Playgrounds Funding Support**  
*MOTION #8* W. Hrycauk (Northern Lights S. Div. #69)  
Grande Yellowhead Public S. Div. #77

That the current policy on school playgrounds be amended to read as follows (*additions are noted in bolded text, friendly amendments that received unanimous consent are underlined*):

*Provincial funding should be provided for the inclusion of school community playgrounds **as part of school facilities**, firstly by a one-time infusion of funds to address current playground conditions.*

*In the case of new school construction, additional provincial funding for a playground and/or playing fields should be included as part of the capital project costs of the new facility.*

*In the case of modernizations, where the construction process results in playground equipment being removed, additional provincial funding to relocate or replace that equipment should be provided as part of the capital project costs.*

*In the case of school reconfigurations, provincial funding should be provided for new playgrounds if none are in existence at the facility students are being moved to, or to add to or replace existing equipment so that the equipment is appropriate for the grade levels of students attending the reconfigured school.*

*Furthermore, provincial funding for the maintenance and replacement of playgrounds should be included through the Infrastructure Maintenance Renewal (IMR) program.*

**CARRIED**

(% of School Boards: 90%  
% of Students: 81.28%)

**4P/FGM11**  
*MOTION #9*

**Probationary Period for Teachers**

K. Webster (Pembina Hills RD #7)  
A. Hrynyk (Northern Lights S. Div. #69)

That the probationary period for teachers should be increased to two years.

**DEFEATED**

(% of School Boards: 40%  
% of Students: 34.58%)

**5P/FGM11**  
*MOTION #10*

**Scheduling and Delivery of Provincial Standardized Testing**

K. Webster (Pembina Hills RD #7)  
C. Mueller (Evergreen CSRD #2)

That the scheduling and delivery of provincial standardized testing (i.e. provincial achievement tests and diploma exams) should provide flexibility to the greatest extent possible to accommodate twenty-first century learners.

**CARRIED**

(% of School Boards: 86%  
% of Students: 91.65%)

Becky Kallal assumed the Chair.

**6P/FGM11**  
*MOTION #11*

**Approval Process for School Construction**

Christ the Redeemer  
J. Muelaner (Foothills S. Div. #38)

That the approval process for school construction, specifically the contractor prequalification process and the low bid requirement, should be reviewed to ensure the successful and timely completion of school construction contracts.

**CARRIED**

(% of School Boards: 94%  
% of Students: 94.95%)

**7P/FGM11**  
*MOTION #12*

**Assessment and Measures of Student Success re 21<sup>st</sup> Century Learner**

B. Pettigrew (Rocky View S. Div. #41)  
Northern Lights

That the provincial government, in consultation with relevant stakeholders, should develop assessment and measures of student success consistent with the competencies of the 21<sup>st</sup> century learner. Further, Alberta Education, Advanced Education, and ASBA should develop consistent



assessment measures and take collaborative action toward understanding and fulfilling this mandate.

*FRIENDLY AMENDMENT TO MOTION #12* (accepted by the mover and the assembly – amendments are bolded and underlined):

That the second sentence be revised to read:

Further, **the ASBA supports** Alberta Education and Advanced Education **in developing** consistent assessment measures and **taking** collaborative action toward understanding and fulfilling this mandate.

*VOTE ON AMENDED MOTION #12:*

That the provincial government, in consultation with relevant stakeholders, should develop assessment and measures of student success consistent with the competencies of the 21<sup>st</sup> century learner. Further, the ASBA supports Alberta Education and Advanced Education in developing consistent assessment measures and taking collaborative action toward understanding and fulfilling this mandate.

**CARRIED**

(% of School Boards: 100%  
% of Students: 100%)

**8P/FGM11**

*MOTION #13*

**Support for ESL Students**

M. Martin (Calgary Catholic)  
L. Ferguson (Calgary Board of Education)

That the provincial government should support English as a Second Language (ESL) students adequately, ensuring that the extensive needs of ESL students, including and especially foreign born students, are supported. Additionally, the provincial government, in consultation with the Alberta School Boards Association, should work towards maximizing services and supports including engaging relevant public sector stakeholders in order to optimize supports to ESL populations.

*FRIENDLY AMENDMENT TO MOTION #13* (accepted by the mover and the assembly):

That any occurrence of “English as a Second Language” and “ESL” be changed to “English Language Learners” and “ELL”.

*AMENDMENT TO AMENDED MOTION #13:*

That the words “*and especially*” be deleted after the word “including” in the first sentence, third line.

**CARRIED (92%)**

*VOTE ON AMENDED MOTION #13:*

That the provincial government should support English Language Learners (ELL) students adequately, ensuring that the extensive needs of ELL students, including foreign born students, are supported. Additionally, the

provincial government, in consultation with the Alberta School Boards Association, should work towards maximizing services and supports including engaging relevant public sector stakeholders in order to optimize supports to ELL populations.

**CARRIED**

(% of School Boards: 90%

% of Students: 94.33%)

**9A/FGM11**

*MOTION #14*

**Teacher Bargaining**

T. Riley (Medicine Hat Public)  
Horizon S. Div. #67

That the provincial government should amend all required legislation to ensure that any bargaining certificate for all teachers employed by any single public school board should only be granted to an organization, union, or employee association that represents the teacher employees of the said public school board, and to no other organization, union, or employee organization which has membership from outside that employee group.

Further, that current Association policy on teacher bargaining (ASBA Governance Handbook, p. 11-2, beginning at line 44 to p. 11-4, ending at line 43) be deleted.

*MOTION #15*  
*(Procedural)*

T. Riley (Medicine Hat Public)  
Calgary Board of Education

That 9A/FGM11 - Teacher Bargaining be postponed to the 2012 Fall General Meeting.

**CARRIED (98%)**

**ADJOURNMENT:**

There being no further business, C. Smith adjourned the meeting at 1:40 p.m.

## Motion 1B/SGM12: ASBA Budget 2012-2013

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**BE IT RESOLVED** that the Alberta School Boards Association adopt the budget appended hereto for the period September 1, 2012 to August 31, 2013.

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Sponsor: ASBA Board of Directors





# **Proposed Budget 2012-2013**

# Alberta School Boards Association Proposed Budget – 2012/2013

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## The ASBA Board of Directors



**Jacquie Hansen**  
President



**Cheryl Smith**  
Vice-President



**Sharilyn Anderson**  
Zone 1 Director



**Cathie Williams**  
Calgary Catholic Schools



**Johnette Lemke**  
Zone 2/3 Director



**Lynn Ferguson**  
Calgary Board of Education



**Lisa Brower**  
Zone 2/3 Director



**Dave Colburn**  
Edmonton Public Schools



**Dianne Macaulay**  
Zone 4 Director



**Becky Kallal**  
Edmonton Catholic Schools



**Anne-Marie Boucher**  
Zone 5 Director



**Kelly Hall**  
Zone 6 Director

# Alberta School Boards Association

## Proposed Budget – 2012/2013

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### **Budget Considerations**

There are a number of factors taken into consideration when preparing the budget for the Association.

- The budget must be balanced
- Reasonable increases in membership fees
- Appropriate increases in other fees (registrations, fee for service rates)
- Sustaining a level of service previously approved by the membership
- Sustaining active involvement in committee and task force work (e.g. education transformation, community engagement, action on inclusion, political advocacy, arts in education, wrap around services, student health and wellbeing, student centered learning, anytime/anyplace learning, student achievement, English as a second language, early learning, First Nation, Métis and Inuit education, high school completion, transportation, infrastructure, school board funding and safe and caring schools)
- Development of new services
- Trustee development for the year
- Current cost of required expenses: annual lease, insurance, memberships, telecommunications
- Appropriate compensation levels and working conditions for staff
- Appropriate compensation levels for trustees serving on the ASBA Board of Directors, committees and task forces
- Appropriate expense reimbursement for trustees and staff working on Association business (e.g. setting of the annual mileage rate)
- Work on Association policy
- ASBA mandate and strategic priorities

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Budget Assumptions**

- The budget will be balanced
- Reasonable increases will be proposed for membership fees, fee for service rates and registration fees based on the projection of costs for the 2012-2013 year. If necessary, there can be a transfer from the building or operating reserve to balance the budget and meet projected expense levels. Options for fee increases and transfers from the building surplus form a part of the March budget discussions.
- Past experience and the annual all in consumer price index for Alberta at November 2011 (CPI = 3%) will be used to project expenses. However, to minimize the increase on fees charged back to school boards expenses will be reviewed in detail to identify any potential savings.
- The annual lease rate is \$20/sq ft. ASBA has a ten year lease agreement at the current location which began on April 15, 2010 and ends on April 14, 2020. Lease rates are \$20/sq ft for the first five years and \$22/sq ft for the last five years. Parking is \$220/stall/month subject to market changes. Building operating costs are projected to be \$14.31/sq ft.
- Interest revenue will be based on current rates.
- Staffing levels will remain the same through 2012-2013.
- The proposed increase for staff salaries will be based on the results of the market review currently being conducted and on economic indicators (forecasted to be between 3.5% and 4%). ASEBP benefit costs will be calculated using the premium rates 2012/2013 – first reading released by ASEBP in February 2012. Pension rates will increase to 10.43% up to the YMPE (Yearly Maximum Pensionable Earnings – CPP Max) and 14.47% above the YMPE. In 2012, the YMPE is \$50,100. The contribution rate for the Registered SiPP will remain at 5%.



# Alberta School Boards Association

## Proposed Budget – 2012-2013

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- The proposed increase for the per diem rate will be based on the same economic rate increase used for staff salaries (an increase from \$160 to \$166 per day).
- There will be no proposed increase to the honorarium rates for the position of Vice-President (currently \$10,350) and President (currently \$20,700).
- The mileage rate will increase to .53/km (increased from .49/km – 8%) matching the rate approved by the Canada Revenue Agency to calculate travel expenses for 2011.
- Current memberships (NSBA, Law Society of Alberta, Canadian Bar Association, Certified Management Accountants, North American Association of Educational Negotiators, Chamber of Commerce, Canadian Education Society, etc. ) will be renewed. Membership in CSBA will be renewed for the period April 1, 2012 to March 31, 2013 and April 1, 2013 to March 31, 2014.
- Insurance is adequate and will be renewed at current levels. Current insurance coverage includes employed lawyers liability, general liability, property, bond and crime, group accident and directors and officers.
- There will be no direct recovery of travel type expenses from school districts using fee for service. Where possible, video conferencing will continue to be used to provide services to school boards.

### **Member Input**

In November each year, the ASBA Board of Directors asks school boards for input into the strategic plan.

For the 2012-2015 strategic planning session, input was received from 10 school boards. The ASBA Board of Directors considered this input at their strategic planning session in January and items included in the strategic plan are incorporated into the budget using available resources (people and dollars).

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Member Input, continued**

Member boards highlighted a number of areas they believed were important including:

- Many boards expressed their continued support for the strategic priorities contained in the 2011-2014 strategic plan.
- Advocacy at the provincial level continues to be highlighted by boards as a top priority and focus for ASBA.
- Preparing and providing trustees with the necessary tools and resources for effective advocacy efforts at the local level.
- In regards to FNMI education, health and well-being, early learning and the 21st century learner, shift focus from research to determining whether there needs to be action at the provincial level or whether the strategy is complete, left to local jurisdictions to use or dropped from the strategic plan.
- Continue advocating for long-term sustainable funding.
- Establish a school board funding task force and include a review of the current funding formula.
- Examine the adequacy of funding to support work in the area of English Language Learning and advocate for appropriate funding.
- Investigate a new system of funding First Nations
- Encourage active involvement with the provincial transformation agenda. Focus on government policy and regulation that will have an impact on governance and delivery of education to students.
- Develop resources for public/community engagement.
- Establish a wrap around services task force, with the objective to encourage and promote partnerships to expand wrap around services in the province.
- Work with school boards to develop a working alliance with provincial organizations representing and servicing refugee families.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Member Input, continued**

- Advocate for an opportunity for school jurisdictions to access a portion of local education taxes in order to address smaller modernizations/facility maintenance issues.
- Provide leadership and support to position School Boards to respond strategically to evolving initiatives in transforming public education.
- Provide assistance to boards to set up new governance policies and procedures that meet new Education Act legislation when required.
- Focus on increasing trustee leadership capacity, policy advice and governance models.
- Identified four priorities as being most crucial at this time: negotiations; community engagement; early learning and student health.
- Include the issue of sustaining rural communities because as rural populations decline, the ability of rural school divisions to ensure quality educational opportunities to rural students is compromised.
- Labour and negotiations were flagged by a number of boards as a top priority. This included providing timely information for bargaining and on developments on the provincial landscape to developing and providing negotiation sessions for school boards and their senior administrators with respect to collective bargaining.
- First Nations, Métis and Inuit Students – task force should consider and examine the unique challenges of urban aboriginals.
- Expand strategies promoting student health and wellbeing to include staff health too.
- Develop a policy advisory to assist all school boards in supporting the health and wellbeing of sexual orientation and gender minority students.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Strategic Priorities 2012-2015**

Strategic priorities describe the most important priorities that ASBA must accomplish in order to succeed at a point in time. Strategic priorities focus the resources of the ASBA on its Mandate and “Doing the Right Things, Well, at the Right Time”.

The strategic priorities from the 2012-2015 Strategic Plan are included below for your information.

**Strategic Priority A:** ASBA provides leadership through its support of school boards in their provision of successful learning opportunities for all students.

**Strategic Priority B:** ASBA provides leadership and support to assist school boards in implementing effective governance practices informed by their public’s views and values.

**Strategic Priority C:** ASBA provides leadership in advocating on behalf of school boards and supports boards in their advocacy efforts.

**Strategic Priority D:** ASBA provides leadership and support to position school boards to lead change in public education in Alberta.

For a more detailed look at the ASBA Strategic Plan go to [www.asba.ab.ca](http://www.asba.ab.ca).

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **The Proposed 2012-2013 Budget**

Budget assumptions are presented to the ASBA Board of Directors in February for their consideration and approval. Based on the final budget assumptions approved by the Board, a draft budget with various options is prepared and presented to the Board in March. The Board reviews the draft budget, makes decisions on a number of options and approves a draft budget that is presented to the membership at Zones and the Spring General Meeting. The membership votes on the draft budget at the Spring General Meeting in June.

The ASBA Board of Directors has approved the attached budget for presentation to the membership.

Dollars in the 2012-2013 budget provide the resources necessary to sustain current service levels for: legal, labour, educational and communication services; trustee development; insurance programs; pension programs; task force and committee work. Resources will also be used to carry out initiatives identified in the 2012-2015 strategic plan.

Effective advocacy remains a top priority in the 2012-2015 strategic plan. The Board of Directors will be reviewing advocacy priorities in the coming year asking school boards what they believe are the top priorities to address in the next 3 year period. Also, from the input received from school boards, adequate funding was identified as a concern a number of times. School Board funding was included in the 2012-2015 strategic plan and supports will be made available to school boards to communicate with the public and the Government of Alberta the need for a funding framework that addresses the current realities of school boards.

Also, to support school board work, task forces have been or will be established in a number of areas including, but not limited to, personalized student learning, First Nations, Métis and Inuit student success and wellbeing, wrap around services, student health and wellbeing and early intervention/learning.

Developing strong partnerships continues to be important in carrying out initiatives in the strategic plan and will be particularly important in the areas of wrap around services and the promotion of student health and wellbeing.

The ASBA will also continue to provide resources and support to school boards to address changing governance practices and to enhance community engagement in

# Alberta School Boards Association

## Proposed Budget – 2012-2013

public education. Over the next 3 years, this includes developing and implementing a school board/trustee development program based on emerging governance practices within the context of the new Education Act.

Also, leadership and support will be provided to school boards to address changes in legislation, regulation, education policy and labour relations. This includes the following strategies: extending the transformation task force; actively participating in discussions on the Education Professions and Occupations Act and the regulations and policies which flow from the Education Act; representing the interests of school boards throughout any process relative to teacher bargaining; and developing and providing support for school boards and their senior administrators with respect to collective bargaining.

To sustain current services and work on initiatives in the 2012-2015 strategic plan, the 2012-2013 proposed budget is \$242,019 (4.3%) higher than the previous year.

		2012/2013		2011/2012		2010/2011
		Budget		Budget		Actual
<b>Revenue</b>						
Membership Fees	\$	2,993,302	\$	2,892,079	\$	2,863,452
Service Revenue (FFS, ASEBP)		2,024,495		1,959,495		1,615,599
Other Revenue (Grant, Interest, Misc)		159,841		155,773		303,430
Trustee Development - Reg/Grants		640,225		598,850		563,417
Transfer from Building Reserve		71,068		40,714		-
<b>Total Operating Revenue</b>	<b>\$</b>	<b>5,888,931</b>	<b>\$</b>	<b>5,646,912</b>	<b>\$</b>	<b>5,345,898</b>
<b>Expenditures</b>						
Member Services	\$	2,529,729	\$	2,419,953	\$	2,242,911
Executive, Corporate & Communication						
Services		1,797,808		1,722,549		1,670,107
Governance		506,594		500,585		456,621
Rental/Office Costs		538,108		543,334		503,334
Trustee Development Costs		416,691		350,491		364,796
Depreciation		100,000		110,000		75,143
<b>Total Operating Expenditures</b>	<b>\$</b>	<b>5,888,931</b>	<b>\$</b>	<b>5,646,912</b>	<b>\$</b>	<b>5,312,912</b>
<b>Total Budget Surplus (Deficit)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>32,986</b>

# Alberta School Boards Association

## Proposed Budget – 2012-2013

		2012/2013	2011/2012	2010/2011
		Budget	Budget	Actual
<b>Revenue</b>				
1	Membership Fees	\$ 2,993,302	\$ 2,892,079	\$ 2,863,452
2	Fee for Service Revenue	1,986,400	1,921,400	1,577,504
3	Interest Income	57,840	58,773	53,528
4	ASEBP	38,095	38,095	38,095
5	Trustee Development - Reg/Grants	640,226	598,850	563,417
6	Trustee Development Grant	85,000	80,000	80,000
7	School Board Governance Grant	-	-	150,000
8	Miscellaneous Revenue	17,000	17,000	19,902
9	Transfer from Reserves	71,068	40,714	-
<b>Total Revenue</b>		<b>\$ 5,888,931</b>	<b>\$ 5,646,912</b>	<b>\$ 5,345,898</b>

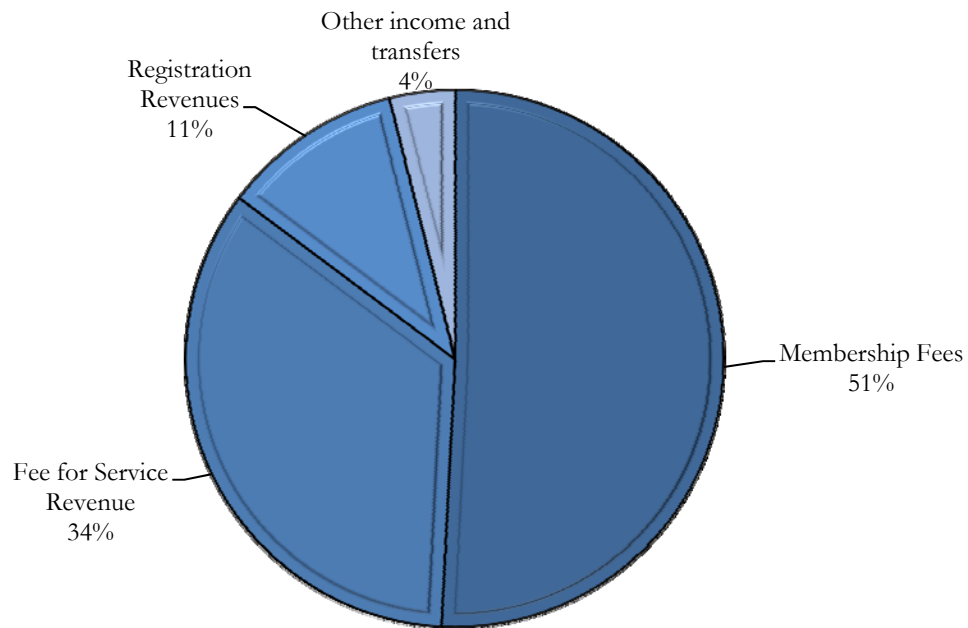
### Notes:

- Proposed 3.5 % increase in membership fees = Increase of \$101,223
- Approximately 8,416 hrs (2010-2011 actual - 7287 hrs, 2011-2012 budget - 8091 hrs) @ \$250/hr for Legal Services, \$210/hr for Educational Services and \$200/hr for Labour and Communication Services (no changes from 2011-12) - includes sponsorship income.  
Total increase in Fee for Service = \$65,000
- Interest income calculated at 2012 expected rates of return. A longer term investment is coming due and will be renewed at a lower rate. Decrease = \$933.
- ASEBP - no change
- \$25 increase in registration fees for FGM and SGM. \$75 increase for workshops/seminars to be developed and \$0 increase for Leadership Conference. Increase in revenue = \$41,375
- Amount is same as grant received for 2011-2012
- No grants projected
- Miscellaneous revenue - small contingency plus subscription revenue
- Transfer from building reserve
- The rate of interest on overdue accounts will be assessed at 2%/mth.  
**Note: Overall budget increase = 4.3% (\$242,018)**

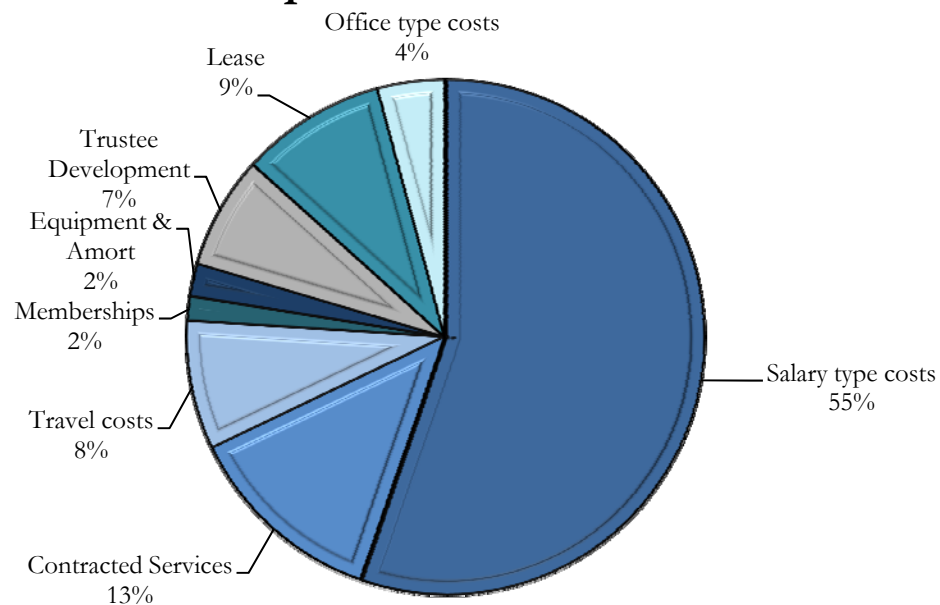
# Alberta School Boards Association Proposed Budget – 2012-2013

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## Revenue Distribution



## Expense Distribution





# Alberta School Boards Association

## Proposed Budget – 2012-2013

	2012/2013 Budget	2011/2012 Budget	2010/2011 Actual
<b>Member Services</b>			
Total Salaries	\$ 1,595,829	\$ 1,544,310	\$ 1,275,166
Benefits	303,798	285,014	198,772
Casual Labour	51,000	46,000	37,709
Insurance	30,681	30,681	24,455
Contracted Services	330,456	317,364	517,444
Travel	82,542	59,750	75,671
Meals & Accommodation	46,374	42,500	44,578
Conferences	15,000	15,000	9,543
Staff Development	1,500	1,500	708
Catering	2,000	3,450	-
Memberships	20,934	20,048	12,899
Library & Subscriptions	43,115	37,336	41,446
Insurance Partnerships	2,500	13,000	790
Legal Action Costs	2,500	2,500	2,808
Miscellaneous	1,500	1,500	922
<b>Total Expenditures</b>	<b>\$ 2,529,729</b>	<b>\$ 2,419,953</b>	<b>\$ 2,242,911</b>

### Notes for Member Services

Services to individual boards include:

♦ Legal Services	♦ Governance frameworks
♦ Labour relations and human resources	♦ Executive searches
♦ Emergency planning and pandemic	♦ Superintendent and board evaluations
♦ Policy development and reviews	♦ Strategic planning
♦ Organizational reviews	♦ Functional reviews

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Member Services, continued:**

Fee for service revenue generated in 2010-2011: \$1,577,504 (70% of department costs)

- ♦ Legal (FFS = \$1,161,720 – 5163 hrs)
- ♦ Labour (FFS = \$94,424 – 536 hrs)
- ♦ Educational Services (FFS = \$330,260 – 1651 hrs)

Member Services also provides services to the Association for the benefit of all boards including:

- ♦ Executing Association policy/directives for action and reporting outcomes
- ♦ The development and implementation of strategic initiatives (based on strategic priorities set by the ASBA Board of Directors)
- ♦ Strategic plan reporting (tracking completion of strategic initiatives)
- ♦ Research on and analysis of educational issues and challenges (e.g. student health and wellbeing, emerging competencies in the education of 21<sup>st</sup> century learners, emergency preparedness and pandemic, drug awareness, early literacy/numeracy, high school completion, funding shortfalls in Alberta's public education system, Alberta's school building deficit, school fees and fundraising, trustee certification, governance on inclusion)
- ♦ Developing a framework document for Governance as Leadership
- ♦ Policy process
- ♦ Presenting issue forums and seminars
- ♦ Exploring new member services
- ♦ Legal newsletter
- ♦ Legal education for educators and school trustees
- ♦ Trustee development
- ♦ Tripartite

# Alberta School Boards Association Proposed Budget – 2012-2013

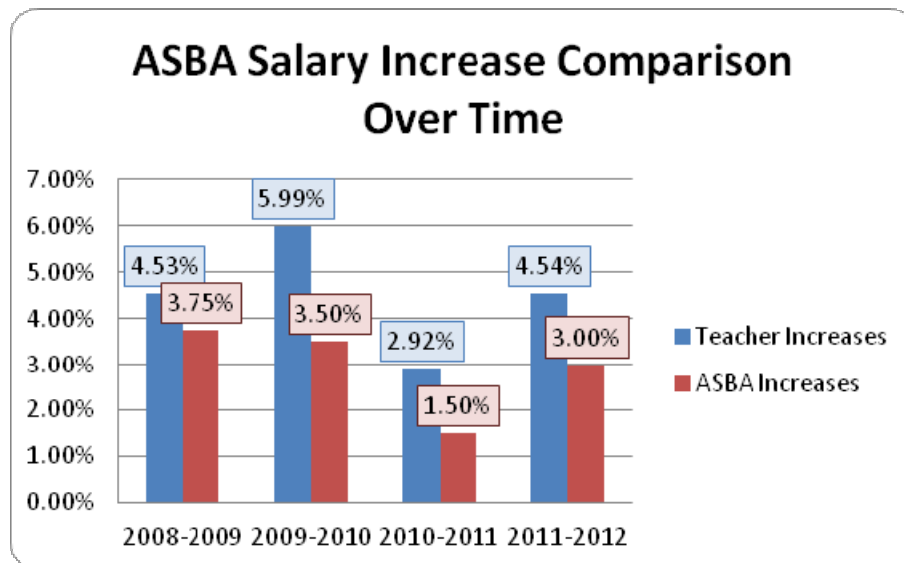
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## Notes for Member Services continued:

Overall, the 2012-2013 budget for Member Services is \$109,776 (4.54%) higher than 2011-2012.

## Factors contributing to changes in the Member Services budget include:

- ♦ Salaries and benefits have increased by \$70,303 (3.8%) this year over last year's budget. Staffing levels will remain the same for 2012-2013. The projected increase in salaries for the 2012-2013 budget is 3.5% over 2011-2012 actuals. LAPP and ASEBP benefits are projected to increase by \$18,785. Rates used to calculate LAPP and ASEBP (2012-2013 rates - 1<sup>st</sup> reading) costs are the published rates for 2012-2013.



## Staffing levels - positions included in 2012-2013 budget (14.5 FTE):

- ♦ 6 lawyers
- ♦ 1 director – Educational Services (Contracted Services)
- ♦ 3 negotiators/special initiative (i.e.: advocacy priorities, emergency planning and pandemic)/human resource specialists
- ♦ 1 policy and research analyst
- ♦ 2 legal secretaries
- ♦ 1 administrative assistant
- ♦ ~.5fte labour analyst (continued as a part-time, casual position)

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Member Services continued:**

Contracted services are used by the Association to meet the demand for educational services and are contracted on an as needed basis. Contracted services are also used for committee and task force work. Contracted service expenses were increased by \$13,091 (4%) to more accurately reflect actual costs incurred in this area (see below). Expenses incurred in the provision of educational services through contracted services are covered by fee for service revenue.

#### Contracted Services:

- ♦ 2008-2009 actual = \$311,342
- ♦ 2009-2010 actual = \$318,635
- ♦ 2010-2011 actual = \$517,444
- ♦ 2011-2012 budget = \$317,364
- ♦ 2012-2013 budget = \$330,456

Casual labour expenses are projected to increase by \$5,000. It is anticipated that the demand for labour information will continue to increase in 2012-2013 with the expiration of the five year labour deal. The labour analyst position is currently filled on a casual basis so dollars allocated for this work were increased to reflect the increased demand for information.

Other costs were increased by \$34,473 or 1.42%.

Employer contribution rates for LAPP will be 9.91% (2012) and 10.43% (2013) of salary up to the YMPE and 13.74% (2012) and 14.47% (2013) over the YMPE up to the maximum salary cap.

Increases in benefit costs are due to paying higher employer pension contributions and ASEBP benefit premiums on higher salaries plus increased contribution rates.

ASBA will continue to use the services of the Edmonton law firm, Reynolds Mirth Richards & Farmer LLP, to complement the services provided by our excellent legal team improving overall turn-around time on school board requests for legal services.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Member Services, continued:**

Library and subscription costs were increased to reflect actual costs for purchasing these resources. Actual costs for 2010-2011 were \$41,446. Subscription costs were increased (\$5,779) to more accurately reflect actual costs plus a % increase for inflation and a 5% contractual increase for Quicklaw. Subscription and library expenses include legal publications such as Quicklaw, Province of Alberta, Buttersworth, Canadian Law Book, Carswell, CAPSLE, the Arnet Report and various other educational/legal resources.

Insurance partnerships are costs incurred by ASBA to administer and govern the insurance and pension programs including the registered Supplemental Integrated Pension Plan (SiPP), the Alberta School Boards Insurance Exchange (ASBIE), the Alberta School Employee Benefit Plan (ASEBP), the ASBA home and auto program and the Public Institutional Consumers Association (PICA). Direct costs have been reduced to \$2,500 (a \$10,500 reduction) in the 2012-2013 budget. Costs are largely paid by the programs themselves so a smaller budget for items like additional travel, meeting rooms and catering is all that is required.

Insurance costs are for the purchase of the employed lawyer's liability policy. Insurance costs are projected to stay the same for 2012-2013.

Travel, meals and accommodation are costs related to the provision of labour and educational services across the province. Travel, meals and accommodation costs were increased (\$26,667) because labour work is projected to increase in 2012-2013 and the mileage rate increased to .53/km (the recommended rate published by the Canada Revenue Agency for travel in 2011). The Association will continue to make use of the video conference capabilities to reduce travel costs wherever possible.

Memberships include the Law Society of Alberta (6 lawyers), the Canadian Bar Association (6 lawyers), North American Association of Educational Negotiators, Canadian Education Association, AAMD&C, Alberta Chamber of Commerce, American Association of School Administrators and Education Law Association. Memberships increased (\$886) due to a normal projected increase in these costs.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

	2012/2013	2011/2012	2010/2011
	Budget	Budget	Actual
<b>Executive, Corporate and Communication Services</b>			
Total Salaries	\$ 926,785	\$ 870,555	\$ 836,052
Benefits	215,696	206,811	220,472
Casual Labour	6,341	5,677	7,672
Contracted Services	353,809	344,748	320,883
Graphic Design	1,500	1,500	1,550
Writers	1,000	1,000	1,150
Publications Production	1,926	5,262	1,618
Travel	46,582	38,003	40,055
Meals & Accommodation	35,458	42,040	42,281
Conferences	10,000	10,000	6,933
Memberships	7,599	9,055	7,109
Promotional Materials	1,000	2,500	875
Bank & Interest Charges	5,680	5,410	4,073
Miscellaneous	11,482	10,155	11,627
Printing	500	500	1,891
Postage	5,200	5,000	5,077
Courier & Delivery	6,889	5,600	8,349
Telephone	50,281	54,531	49,236
Staff Development	3,500	3,500	152
Equipment Costs	18,010	19,953	11,709
Stationery Supplies	41,992	38,536	40,365
Subscriptions	13,491	11,741	13,535
Meeting Supplies/Catering	8,250	6,181	7,559
Election Materials	-	-	-
Staff Planning/Functions	17,410	17,410	23,528
Insurance	7,425	6,882	6,355
<b>Total Expenditures</b>	<b>\$ 1,797,808</b>	<b>\$ 1,722,549</b>	<b>\$ 1,670,107</b>

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Executive, Corporate and Communication Services**

Executive, Corporate and Communication Services include:

- ♦ Executive Director responsibilities (See Strategic Plan, Role of Executive Director)
- ♦ Support for the President, Vice President and Board of Directors
- ♦ Development and implementation of strategic initiatives (based on strategic priorities set by the Board of Directors)
- ♦ Executing policies/directives for action and reporting outcomes
- ♦ Government relations
- ♦ Advocacy (Examples: First Nations, Métis and Inuit education, early intervention/school preparedness/early learning, and communicating the need for a funding framework that addresses the current realities of school boards)
- ♦ Tripartite
- ♦ Relationships and partnerships
- ♦ The communications function
- ♦ The annual report
- ♦ Legal newsletter
- ♦ Legal conferences
- ♦ ASBA website - see [www.asba.ab.ca](http://www.asba.ab.ca) - has up-to-date research and information
- ♦ Trustee development (annual meetings, conferences, issue forums, workshops, seminars)
- ♦ General meeting preparation and administration
- ♦ Policy advisory
- ♦ Communications now
- ♦ Issue monitoring and action
- ♦ Key message development
- ♦ Media relations
- ♦ Public relations, community engagement
- ♦ Communication services
- ♦ Member surveys
- ♦ Hot news
- ♦ Increasing trustee awareness

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Executive, Corporate and Communication Services continued:**

- ◆ Exploring new member services
- ◆ Development and communication of budget
- ◆ Human resources, accounting and internal computer services
- ◆ Administration relating to zone chair and board chair meetings
- ◆ Administration relating to the strategic planning session
- ◆ Matters relating to CSBA
- ◆ Identifying, developing and managing cooperative insurance and pension programs to benefit school boards. Insurance, pension and benefit programs include ASBIE, the ASBA home and auto program, SiPP and ASEBP. Also, some costs are still being incurred for the windup of Alarie and PICA.
  - The Alberta School Boards Insurance Exchange (ASBIE) – an insurance program tailored to meet the needs of school boards.
  - The Registered Supplemental Integrated Pension Plan (SiPP) – a supplemental pension plan option for senior jurisdictional employees.
  - The Alberta School Employee Benefit Plan (ASEBP) – an employee benefit program specifically designed to meet the health benefit needs of Alberta's education sector.
  - The ASBA Home and Auto Program - through a partnership with TD Insurance Meloche Monnex, the ASBA offers trustees and school board staff a preferred rate on home and auto insurance.
  - The Public Institutional Consumers Association (PICA) – a consortium advancing the interest of our members with regard to energy utility matters (currently winding down).



# Alberta School Boards Association

## Proposed Budget – 2012-2013

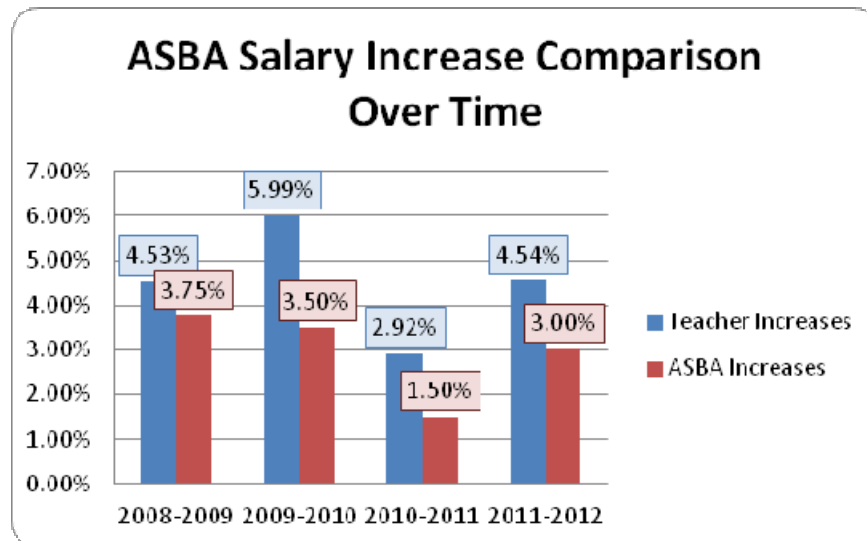
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### **Notes for Executive, Corporate and Communication Services continued:**

The 2012-2013 budget for these services has increased by \$75,260 (4%):

### **Changes in the Executive, Corporate and Communication Services budget include:**

- ♦ Salary and benefit costs have increased by \$65,115 (6%) this year over last year's budget. The projected salary increase for staff is 3.5%. The actual increase in salaries is higher than 3.5% because a compensation review was completed for the Executive Director position in 2011 increasing the starting salary cost over the projections made in the 2011-2012 budget



- ♦ Employer contribution rates for LAPP will be 9.91% (2012) and 10.43% (2013) of salary up to the YMPE and 13.74% (2012) and 14.47% (2013) over the YMPE up to the maximum salary cap.
- ♦ Executive Director participation in the Registered SiPP (\$6,815), Non Registered SERP current and past service cost plus net actuarial loss on accrued benefit obligation (\$30,000).
- ♦ Projected increase in contracted service costs of \$9,061 (3%). Increases are from increased computer services (hours), accounting and audit fees.
- ♦ All other costs have been reviewed and increased or decreased to a cumulative total of \$419. Association staff continue to look for efficiencies to reduce office costs.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Executive, Corporate and Communication Services continued:**

Positions included in the 2012-2013 budget (~9 FTE):

#### **Executive Director**

- ♦ Executive Director - 2011-2012 Salary = \$230,761. Upon approval from the Board of Director's, the Executive Director's compensation was adjusted following a formal compensation review that was completed in 2011. The benefit allowance was discontinued at this time.

#### **ASBA Compensation Policy – Executive Director**

“The ASBA Board believes the ASBA should have the ability to attract and retain an Executive Director with the background and relevant experience necessary to perform the duties associated with the expectations of the membership.

Therefore the board believes the Executive Director should be fairly compensated according to the nonprofit sector. Fair compensation will be determined in the following manner:

- a) An independent consultant will be retained by the Board of Directors to provide comparators. This will be done at a minimum of every three years.
- b) There will be a minimum of 10 comparators to be determined by the board and/or a committee of the board.
- c) At market survey time the Executive Director compensation shall fall within the 50<sup>th</sup>-60<sup>th</sup> percentile of the comparators total cash compensation depending on relevant experience and performance.
- d) Annual compensation increases between market surveys will be a combination of a 3% annual increase based on satisfactory performance and the economic indicator of the Alberta Average Weekly Earning Index.”

*The Board recognizes that salary is determined through negotiations but will use this policy as the direction for the negotiations.*

#### **Other Positions:**

- ♦ ~3 Directors (Corporate Services, Finance and Administrative Services(.85FTE), Communications)
- ♦ 1 Receptionist and Administrative Assistant
- ♦ 1 Executive Administrative Assistant
- ♦ ~2 Administrative Assistants (1 admin asst is at .9285FTE)
- ♦ 1 Policy Coordinator/Administrative

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Executive, Corporate and Communication Services continued:**

Casual labour costs cover key positions (e.g. receptionist) for vacation/sick time and additional administrative help. Casual labour is projected to increase (\$664) for 2012-2013 to cover vacation and sick time.

Insurance costs cover the directors and officers liability policy and property and general liability insurance (ASBIE). These are projected to increase by \$544 in 2012-2013.

Travel, meals and accommodations are costs incurred to travel to zone meetings, member board meetings, general meetings, CSBA and NSBA and have been increased by \$1,997 to more accurately reflect actual costs incurred for these items. The mileage rate will increase to \$0.53/km (recommended rate published by the Canada Revenue Agency in January 2012).

Equipment costs are annual costs for in-house photocopiers, fax machines, printers, network repairs. These have been projected using actual costs from previous years and have been reduced by \$1,943.

Staff function costs relate to the staff planning/staff meetings/other staff related office costs. These costs were held to 2011-2012 budgeted levels for 2012-2013.

Conference of choice benefit for staff officers has been frozen for an additional year (savings = \$26,000). There is an amount allocated to conferences to send staff to courses, conferences or events that will increase area expertise (Legal seminars, pension courses) or as a representative of the ASBA.

Miscellaneous expense is a combined allocation from four departments (Communications, Finance, Executive Office and Corporate Services). These costs have been increased (\$1,327) using 2010-2011 actuals. Examples of costs included in miscellaneous expenses are: Capital Health – Staff Flu Shot Program, dish soap, carpet cleaning, replacement of glasses and dishes, small donations, etc.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

	2012/2013	2011/2012	2010/2011
	Budget	Budget	Actual
<b>Governance</b>			
CPP Costs	\$ 8,000	\$ 8,000	\$ 5,209
Per Diem	92,970	89,394	73,581
Honoraria	10,350	10,350	10,350
Contracted Services	50,000	36,250	56,166
Insurance	1,350	1,390	1,216
Travel	80,799	74,814	56,951
Meals & Accommodation	48,646	46,761	57,832
Conferences (Registration costs)	20,000	20,000	3,901
Conference of Choice (Registration costs)	10,000	10,000	-
Equipment Rental	4,100	4,100	7,801
CSBA/NSBA Membership	57,259	57,259	56,477
Catering	25,000	47,382	20,699
Meeting Rooms	1,250	1,250	-
Promotional Material	-	-	-
Telecommunications	-	-	19
Office Supplies	-	-	984
Miscellaneous	1,000	1,000	3,530
<b>Total Expenditures</b>	<b>\$ 410,724</b>	<b>\$ 407,951</b>	<b>\$ 354,716</b>
<b>President</b>			
Per Diem	\$ 25,522	\$ 24,540	\$ 28,560
Honoraria	20,700	20,700	20,700
Travel	21,124	19,560	21,455
Meals & Accommodation	18,427	17,890	19,646
Telecommunications	250	250	118
Memberships	3,547	3,395	7,497
Miscellaneous	300	300	280
Conferences	6,000	6,000	3,649
<b>Total Expenditures</b>	<b>\$ 95,870</b>	<b>\$ 92,635</b>	<b>\$ 101,905</b>
<b>Total Expenditures - Governance</b>	<b>\$ 506,594</b>	<b>\$ 500,585</b>	<b>\$ 456,621</b>

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Governance**

Governance includes Board of Director's meetings, executive and policy committee meetings, strategic planning, leadership retreat (conference) and the Executive Director's compensation and evaluation. Governance also includes compensation for representation on internal task forces or external committees and attendance at zone and board chair meetings. These costs are included in per diems.

#### **Governance activities include:**

- ♦ Strategic planning – leadership in the development and promotion of strategic priorities
- ♦ Policy process (PDAC)
- ♦ Advocacy – Examples include First Nations, Métis and Inuit education, early intervention/school preparedness/early learning, building wrap around services, high school completion, transportation, infrastructure and communicating the need for a funding framework that addresses the current realities of school boards.
- ♦ Board roles and task forces (budget, policy (PDAC), political advocacy, school board funding task force, executive director compensation and evaluation, fiscal accountability, ASEBP, school board to school board relationships, wrap around services task force, transformation initiative (including governance), First Nations, Métis and Inuit task force, infrastructure, school board-municipal government relationships and partnerships, “Action on Inclusion”, education trends, community engagement, ASBA relationship building with non-teaching staff, English language learners, Alberta student wellness initiative and early learning initiative)
- ♦ Board chair/zone meetings/CSBA
- ♦ Committee representation (e.g. Curriculum Policy Advisory Committee (CPAC), Action on Curriculum Working Groups, English as a Second Language Advisory, Teacher Education Advisory Committee, Funding Framework, High School Flexibility Pilot Project, Society for Safe and Caring Schools and Communities, children and poverty, etc.)
- ♦ Communication (media/public/member) – President
- ♦ Organizational environment (e.g. political advocacy and governance)
- ♦ Relationships
- ♦ Election
- ♦ Community engagement and trustee awareness
- ♦ Member board satisfaction
- ♦ Budget

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Governance continued:**

#### The ASBA Board of Directors:

- ♦ The ASBA Board is made up of six Zone Directors (1, 2/3, 2/3, 4, 5, 6) and four Metro Directors (Edmonton Public, Edmonton Catholic, Calgary Public, Calgary Catholic) and a President and Vice President (elected every 18 months by member boards at a general meeting).

Costs in governance are \$6,009 (1%) higher in the 2012-2013 budget.

#### Honorariums:

- ♦ President - \$20,700 (no change) – last increase was 2009-2010
- ♦ Vice President - \$10,350 (no change) – last increase was 2009-2010

Per Diems – The per diem rate will increase from \$160 to \$166 (4%) (daily rate paid to attend ASBA board meetings, task force meetings, and some committee meetings). Per diem costs were increased over 2011-2012 amounts by 4%. The Board of Directors will continue to meet 7 times per year rather than 10 using the modified schedule implemented in 2011-2012. Per diems are also paid to trustees participating in committee or task force work for ASBA.

The Board of Directors discussed per diem and honorarium rates (a comparative review was done and presented for their information) and decided that because per diem rates had not been increased since September 2009, there was justification to raise the per diem rate this year to \$166. Honorariums were held to 2011-2012 levels because they continue to be competitive with what other organizations are paying.

The strategic planning session is included in the budget in 2012-2013 (Cost ~ \$41,000). The Board of Directors agreed this was important work for the Association from the review of where we have been (what's been accomplished) to where we need to go and helps build relationships and facilitate teamwork. Also, given all the changes occurring in education today, the board felt that this work allows the Association to respond quickly in a very rapidly changing environment.

An annual membership survey will be conducted in 2012-2013 to a maximum cost of \$13,000.

# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for Governance continued:**

Travel, meal and accommodation costs have been increased by \$9,971. The mileage rate will increase to \$0.53/km (recommended rate published by the Canada Revenue Agency in January 2012). The Board will continue to meet 7 times per year rather than 10 and has also made a commitment to using video conferencing for task force and committee meetings when appropriate which will help meet the budget for travel costs.

Conference and Conference of Choice benefits have been put back in to the budget using actual costs per person but the conference of choice has been approved at a fixed amount with a modified schedule. Conference of choice will be made available to those Directors who are not eligible to attend the CSBA or NSBA conference in 2012-2013 and will be fixed at \$2,000 including conference, travel and per diem costs. There is no change in conference costs from 2011-2012.

### **Established Rates:**

- ♦ Travel - \$0.53/km (follows the recommended rate published by the Canada Revenue Agency in January 2012)
- ♦ Meals - \$10/meal or by receipt (must be reasonable)
- ♦ Accommodation - by receipt

Catering costs have been decreased (\$22,382) to more closely reflect actual costs from prior years. This is the cost of catering for Board of Directors meetings, strategic planning, leadership retreat and ASBA task force meetings.

Equipment Rental costs have been held to 2011-2012 levels. This is the cost of projectors, screens and other equipment needed for meetings held at hotels like the leadership retreat and strategic planning.

Insurance – Group Accident and Life Insurance (Board of Directors only)

# Alberta School Boards Association

## Proposed Budget – 2012-2013

	2012/2013	2011/2012	2010/2011
	Budget	Budget	Actual
<b>Rental/Office Costs</b>			
Office Rent	\$ 620,094	\$ 624,472	\$ 564,492
Rental Recovery	(81,986)	(81,138)	(61,158)
<b>Total Expenditures</b>	<b>\$ 538,108</b>	<b>\$ 543,334</b>	<b>\$ 503,334</b>
<b>General Meeting and Function Costs</b>			
Fall General Meeting	\$ 171,597	\$ 156,610	\$ 167,214
Spring General Meeting	134,894	119,606	92,290
Trustee Development	110,200	74,275	105,292
<b>Total Expenditures</b>	<b>\$ 416,691</b>	<b>\$ 350,491</b>	<b>\$ 364,796</b>

### Notes for Rental/Office Costs

The building budget is \$5,226 lower than 2011-2012. This decrease is because the actual operating and property tax costs for 2011 were lower than projected and the increase for 2012-2013 was based on the actual rate. The projected rate for 2012-2013 is \$14.31 per square foot (increased 3% from actuals). Monthly lease rates are fixed for five years and are \$20 per square foot. The rental recovery represents space leased to our educational partners at cost allowing us to recover a portion of our annual lease costs.

### Lease Details:

- ♦ Square footage leased - 15,759
- ♦ Per square foot rental rate (rates are at the lower end of market rates for Edmonton and area):
  - ♦ From April 2010 to April 2015 - \$20 per square foot
  - ♦ From April 2015 to April 2020 - \$22 per square foot
- ♦ Estimated operating costs/property taxes per square foot - \$14.31 per square foot (up 3%)
- ♦ Storage - \$156.25 per month



# Alberta School Boards Association

## Proposed Budget – 2012-2013

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### **Notes for General Meeting and Function Costs**

Expenses are higher in the 2012-2013 budget (\$66,200) because of increased contracted service and catering costs. For the 2012-2013 year, functions included in the budget are FGM, SGM, two trustee development workshops and a leadership conference.

The budget for general meeting and function costs includes:

- ♦ Keynote speakers
- ♦ Contracted services (brochure development, facilitators, parliamentarian)
- ♦ Room rental
- ♦ Equipment rental
- ♦ Catering costs (meals, coffee breaks, refreshments)
- ♦ External program costs
- ♦ External printing costs
- ♦ Travel, meals and accommodations for speakers and facilitators
- ♦ Honorariums

There are a number of internal costs which are not allocated to self supporting functions in the budget but are contained elsewhere in the budget including internal staff resources. Association staff are responsible for event planning which involves arranging the venue, meals, speakers, facilitators, bands, special events, travel arrangements, materials, trustee packages, brochures, nametags, awards, registrations, surveys, invoicing and payment processing. The cost of photocopying and supplies are also included elsewhere in the budget. Lastly, regularly we rely on the immense skills and talents of our internal staff resources and ask them to prepare and present sessions at conferences and workshops (legal, educational services, communications).

# Alberta School Boards Association

## Proposed Membership Fees

September 1, 2012 to August 31, 2013

<b>Zone</b>	<b>Jurisdiction</b>	<b>Total Students*</b>	<b>Proposed Membership Fees</b>
23	Aspen View Regional Division #19	3,048	\$27,691
4	Battle River Regional Division #31	6,370	\$45,820
23	Black Gold Regional Division #18	8,957	\$58,645
23	Buffalo Trail PS Regional Division #28	4,353	\$35,815
5	Calgary RCSSD #1	46,884	\$151,590
5	Calgary Board of Education	103,576	\$238,256
5	Canadian Rockies R.D. #12	2,023	\$20,832
4	Chinook's Edge School Division #73	10,829	\$67,929
5	Christ the Redeemer Catholic S.R.D. #3	8,438	\$56,071
4	Clearview School Division #71	2,456	\$23,726
23	East Central Alberta CSSRD #16	2,562	\$24,440
23	East Central Francophone Ed. Region #3	690	\$11,861
23	Edmonton Catholic Separate School District #7	34,339	\$123,597
23	Edmonton School District #7	81,307	\$205,122
23	Elk Island Catholic Separate RD #41	5,485	\$41,431
23	Elk Island Public Schools R.D. #14	16,204	\$83,120
23	Evergreen CSRD #2	3,634	\$31,619
5	Foothills School Division #38	7,430	\$51,072
23	Fort McMurray RCSSD #32	4,801	\$38,039
23	Fort McMurray Public School District #2833	5,409	\$41,052
1	Fort Vermilion School Division #52	3,297	\$29,357
5	Golden Hills School Division #75	6,281	\$45,381
1	Grande Prairie RCSSD #28	3,756	\$32,430
1	Grande Prairie Public School District #2357	7,079	\$49,332
23	Grande Yellowhead Public School Division #77	4,828	\$38,173
6	Grasslands Regional Division #6	3,512	\$30,801
23	Greater N. Central Francophone Ed. Region #2	2,638	\$24,946
23	Greater St. Albert Catholic R.D. #29	6,288	\$45,411
5	Gr. Southern Francophone Public Ed. Region No. 4	1,409	\$16,718
5	Gr. Southern Franc. Sep. Catholic Ed. Region No. 4	905	\$13,348
1	High Prairie School Division #48	3,274	\$29,209
1	Holy Family Catholic Regional Division #37	2,236	\$22,253
6	Holy Spirit RCSR D #4	4,495	\$36,521

# Alberta School Boards Association

## Proposed Membership Fees

September 1, 2012 to August 31, 2013

<b>Zone</b>	<b>Jurisdiction</b>	<b>Total Students*</b>	<b>Proposed Membership Fees</b>
6	Horizon School Division #67	3,584	\$31,284
23	Lakeland RCSSD #150	1,940	\$20,274
6	Lethbridge School District #51	8,605	\$56,905
23	Living Waters CRD #42	1,684	\$18,563
6	Livingstone Range School Division #68	3,728	\$32,244
23	Lloydminster Public S.D. #99	2,349	\$23,012
23	Lloydminster RCSSD #89	1,581	\$17,871
6	Medicine Hat CSRD #20	2,667	\$25,139
6	Medicine Hat School District #76	6,706	\$47,487
23	Northern Gateway Regional Division #10	5,123	\$39,638
23	Northern Lights School Division #69	5,695	\$42,473
1	Northland School Division #61	2,823	\$26,188
1	Northwest Francophone Ed. Region #1	420	\$9,852
6	Palliser Regional Division #26	6,624	\$47,077
23	Parkland School Division #70	9,450	\$61,093
1	Peace River School Division #10	3,238	\$28,963
1	Peace Wapiti School Division #76	5,517	\$41,587
23	Pembina Hills Regional Division #7	6,418	\$46,058
5	Prairie Land Regional Division #25	1,483	\$17,217
6	Prairie Rose School Division #8	3,557	\$31,098
4	Red Deer Catholic Regional Division #39	7,080	\$49,339
4	Red Deer Public Schools	9,875	\$63,198
5	Rocky View School Division #41	17,943	\$87,003
23	St. Albert PSSD #6	6,619	\$47,055
23	St. Paul Education Regional Division #1	4,000	\$34,066
23	St. Thomas Aquinas RCSR #38	2,999	\$27,364
23	Sturgeon School Division #24	4,381	\$35,956
6	Westwind School Division #74	4,306	\$35,584
4	Wetaskiwin Regional Division #11	3,850	\$32,062
4	Wild Rose School Division #66	5,057	\$39,311
4	Wolf Creek School Division #72	7,184	\$49,852
23	Yellowknife Education District #1	1,868	\$19,791
23	Yellowknife Catholic Schools	1,314	\$16,086
	<b>Totals</b>	<b>568,461</b>	<b>\$2,993,302</b>

\*Note: Student totals were compiled from a report on Student Population for the 2011/2012 school year published by Alberta Education. Student registration information is as of Dec 16, 2011. These will be updated with the most current available information as per bylaw #10.

# ASBA Budget: Frequently Asked Questions

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**Question:** What factors are considered when setting the budget?

**Answer:** There are a number of factors taken into consideration when preparing the budget for the association:

- ♦ strategic priorities identified in the strategic plan. What can we accomplish with the resources (dollars, people) we have? Is there anything critically important that we need to fund that will add additional dollars to the budget?
- ♦ work on association policy
- ♦ the budget is balanced
- ♦ budget assumptions approved by Board
- ♦ reasonable increases in membership and other fees
- ♦ sustaining a level of service previously approved by the membership
- ♦ sustaining an active involvement in committee and task force work (i.e.: transformation initiative, Action on Inclusion, responding to the Education Act, community engagement, high school completion, transportation, infrastructure, First Nations, Métis and Inuit task force, English language learning, early learning initiative, Safe and Caring Schools, drug awareness, Alberta Student Wellness initiative, school board funding, education trends, wrap around services, municipal government partnerships)
- ♦ trustee development for the year

## How is ASBA governed? Who sets ASBA policy?

School boards set the policies that guide the work of the association and the ASBA Board of Directors in its decision-making. Generally, school boards make decisions about association policy at the Fall General Meeting. Policy may also be discussed at the Spring General Meeting. The association's governance handbook is posted on the ASBA website at <http://www.asba.ab.ca/policies/policies-bylaws.asp>

Because general meetings occur only twice a year, school boards have authorized the ASBA Board of Directors to direct the business and affairs of the association with the exception of the following decision which rests exclusively with school boards attending a general meeting:

- ♦ Electing the president and vice-president
- ♦ Setting the association's annual budget
- ♦ Assessing membership fees
- ♦ Amending bylaws and requesting amendments to the constitution
- ♦ Setting policies and directives for action

Between general meetings, the ASBA Board of Directors may adopt interim policy positions; however these are subject to ratification by school boards at the next general meeting.

## ASBA Budget: Frequently Asked Questions

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- ♦ current expense levels for items like our lease, insurance, memberships, subscriptions, telecommunications, etc.
  - ♦ appropriate compensation levels and working conditions for staff
  - ♦ appropriate compensation levels for trustees serving on the ASBA Board of Directors, committees and task forces
  - ♦ appropriate expense reimbursement for trustees and staff working on association business (i.e.: setting of mileage rate)
- 

**Question:** What is the status of the Association's reserves?

**Answer:** The association reserves are reported annually in the audited financial statements which are posted on the ASBA website. Interest income earned on association reserves is used to balance the annual budget and reduces fees to members. Last year, association reserves earned \$53,528 in interest.

Reserves at August 31, 2011 totaled \$3,349,423.

This is comprised of two reserve funds set up by the Board of Directors:

- ♦ the building reserve fund (\$600,000). This fund is being used, on an as needed basis, to address the increase in rental costs to the association from the increase in rates. It is being used to balance the 2011-2012 and 2012-2013 budget. The current board does not wish to deplete this fund completely but would like to leave a fund for future boards when the new lease expires so that there are options available at that time.
- ♦ the capital asset replacement reserve fund (\$622,955). This reserve is replenished each

### Who governs the ASBA?

A 12 member board of directors governs the association, made up of:

- ♦ President – elected by the entire membership (one vote per full member board in attendance)
- ♦ Vice-President – elected by the entire membership (one vote per full member board in attendance)
- ♦ Six zone directors – elected by the Zone
- ♦ Four metro board representatives – elected by each metro board (Calgary Catholic, Calgary Public, Edmonton Catholic, Edmonton Public)
- ♦ The President, the Vice-President, the Zone directors and the Metro directors are elected for terms of approximately 18 months and are eligible for re-election for one successive term of approximately 18 months

# ASBA Budget: Frequently Asked Questions

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year by the amortization expense (the annual expense from depreciating assets) in an effort to always have the available funds to replace those assets when they are fully amortized (used up). The fund is used to purchase capital assets like phone systems, computer equipment, computer software, network equipment, projectors, video conferencing equipment, printers, photocopiers, furniture or leasehold improvements.

and, the capital fund (\$178,162) and operating fund (\$1,948,306). The capital fund is not a cash reserve but the net book value of our capital assets.

The operating fund currently has approximately 4 months of operating expenses. The operating fund is used to sustain cash flow until we receive membership fees in late October, early November; for fee for service costs until we collect receivables; as a contingency fund in case there is an event which requires a cash outflow like the tripartite negotiations or the arbitrated settlement; and as a wind down fund in the event it is necessary.

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**Question:** Do we make a profit on events?

**Answer:** Association policy is that all events must make a profit. Association events are expected to produce revenue that is in turn used for other association initiatives. However, when we account for the allocation of internal resources (i.e.: staff time) we break even or have a small surplus on association events. In the budget, direct expenses are allocated to functions like the cost of catering and contracted services (facilitator and speaker costs). There are a number of internal costs which are not allocated to self supporting functions in the budget but are contained elsewhere in the budget including internal staff resources. Association staff are responsible for event planning which involves arranging a venue, meals,

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## What services are available through the ASBA?

Through the ASBA, school boards may...

1. Hire, on a fee for service basis, ASBA lawyers, labour relations, educational and communication consultants for help with complex local issues.

2011-2012 fee for service rates:

- ◆ Communications \$200/hr
- ◆ Education Services \$210/hr
- ◆ Labour Services \$200/hr
- ◆ Legal Services \$250/hr

2. Join employee benefit, insurance and pension plans developed to respond to the unique needs of an educational setting

The Alberta School Employee Benefit Plan

The Alberta School Boards' Insurance Exchange

The Supplemental integrated Pension Plan

3. Receive specialized research and information to help them do their work locally
4. Learn from and network with school trustees
5. Access various trustee development opportunities
6. Subscribe to the school law newsletter – a newsletter written for the education community which discusses timely legal news in plain language for educators.

## ASBA Budget: Frequently Asked Questions

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speakers, facilitators, bands, special events, travel arrangements, materials, trustee packages, brochures, nametags, awards, registrations, surveys, invoicing and payment processing. The cost of photocopying and supplies are also included elsewhere in the budget. Lastly, we rely regularly on the immense skills and talents of our internal staff resources and ask them to prepare and present sessions at our conferences and workshops (legal, educational services, communications).

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**Question:** When does our current lease expire, what is the current lease rate and what are current market rates?

**Answer:** The current lease expires in April 2020. Following a thorough review of the available rental and building options and costs, the Board of Directors voted to renew the lease in April 2010 at the current location for ten years at \$20 per square foot for the first five years and \$22 per square foot for the last five years. The negotiated rates are at the lower end of market rates for Edmonton and area. Current operating and property costs are an additional \$14.31 per square foot.

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**Question:** When calculating membership fees, where do the student enrolment numbers come from?

**Answer:** Alberta Education releases a report each year on Student Population by Grade, School and Authority –

<http://education.alberta.ca/departments/stats/students.aspx>

In the membership fee calculation, student enrolments are taken from the most current report.

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### What about the financial health of the Association?

On January 15<sup>th</sup>, **Douglas Kroetsch**, a partner with Collins Barrow Edmonton LLP, presented the ASBA's 2010-2011 audited financial statements to the ASBA Board of Directors. Collins Barrow gave the ASBA a clean audit report. Kroetsch told the board that the ASBA is in a healthy position – it is carrying no debt and ended the year with an overall surplus of \$32,987. This is made up of an operating surplus of \$33,970 (operating revenues totaled \$4.787 million and operating expenditures totaled \$4.753 million); a surplus from self supporting functions of \$20,632 and a deficit from other revenue and expenses of \$21,615. The association's assets, liabilities and fund balances totaled \$4.226 million. The ASBA audited financial statements are available at [www.asba.ab.ca](http://www.asba.ab.ca).

### SGM 2012

#### Trusteeship 2.0: Leading in a digital world

Parkland School Division's **George Couros** will talk about trends in society; their impact on schools and outline how trustees and senior administrators can learn and lead in this digital context. Alberta's former privacy commissioner **Frank Work** will provoke with his session: *Wildly indignant about nearly everything*

# ASBA Budget: Frequently Asked Questions

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**Question:** How does the membership get input into the budget?

**Answer:** Each year in November school boards are asked for their input into the ASBA strategic plan. In January, the Board of Directors has their strategic planning session and this input becomes a part of the strategic planning process for the association. Resources in the budget are then allocated to the initiatives included in the strategic plan.

Resources are also directed to carrying out association policy – the work done by the membership at general meetings.

At the Spring General Meeting, the membership approves the overall association budget and the membership fee increase for the year.

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**Question:** Who approves the draft budget that is presented to the membership at the Spring General Meeting?

**Answer:** The ASBA Board of Directors approves budget assumptions in February. From these, the ASBA administration prepares a draft budget with various options. This is presented to the Board of Directors for their consideration in March. The Board of Directors reviews the draft budget, discusses and approves various scenarios, and lastly approves a draft budget they believe would be acceptable to the membership.

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**Question:** When is the budget distributed to the members?

**Answer:** The draft budget is sent out 60 days prior to the Spring General Meeting in the *Budget and Bylaws Bulletin*. Also, budget presentations are made to each of the Zones prior to the Spring General Meeting.

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## Get the public involved in public education

Enhancing school boards' connections with their local communities is a strategic focus for the ASBA. Resources are available on the ASBA website at: <http://www.asba.ab.ca/public-engage-tools11.asp>

## Policy advisories

The ASBA prepares policy advisories on issues for members to use as guidelines as they develop or revise existing policies. These advisories are not policies in themselves, but rather include points that boards may wish to consider in drafting policies to fit their own particular circumstances. On the ASBA website are policy advisories for Anaphylaxis, School fees and fundraising at: <http://www.asba.ab.ca/services/developing-policy.asp>

## Research

The ASBA conducts quantitative and qualitative research about emerging issues in education and topics of interest to school boards. Research reports are on the ASBA website at: <http://www.asba.ab.ca/perspectives/research-papers.asp>

## Get a preferred rate on home and auto insurance

Through a partnership with TD Meloche Monnex, the ASBA is offering trustees and school board staff a preferred rate on home and auto insurance. To get a free quote call 1.866.366.6668 or visit the ASBA website at: <http://www.asba.ab.ca/services/insurance.asp#home>



# Motion 2A / SGM12: Proposed Bylaw Amendment

## **Bylaw 9.11 – Representation and Voting at General Meetings**

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**BE IT RESOLVED** that Alberta School Boards Association Bylaw No. 9, Section 11 be amended to read as follows (proposed amendments shown in underlined text):

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### **Background**

At the 2010 Spring General Meeting, an update on work being done by the Association was scheduled on the order paper. The order paper and rules of procedure were adopted at the outset of the day (as parliamentary motions, determined by a majority of votes cast).

A motion was subsequently placed before the assembly to formally discuss and vote on the matter which gave rise to the update and question and answer session (the development of a communications protocol boards could chose to use, if they so wished). Pursuant to the rules of procedure adopted, a two-thirds majority was required to amend the orders of the day and consider the extraordinary

motion, as the agenda had already been adopted. Though a majority of boards (>50%) voted in favour, the two-thirds majority was not met and the matter was not added as a formal discussion/decision item to the order paper.

The proposed amendment would allow for the order paper to be amended when a topic arises during the course of a meeting that a simple majority of voting boards want to discuss. Any motion arising out of such discussion would still be subject to the double majority voting method outlined in Bylaw 9.

Sponsored by Grande Prairie Public School  
District No. 2357

# Motion 2A / SGM12: Proposed Bylaw Amendment

## Bylaw 9.11 – Representation and Voting at General Meetings

CURRENT	PROPOSED
<p><b>Bylaw No. 9.11 – Representation and Voting at General Meetings</b></p> <p>11. The double majority voting method shall apply to votes on all resolutions made at any General Meeting, including a Special General Meeting, with the exception of:</p> <ul style="list-style-type: none"> <li>(a) Voting for the President and Vice-President, which vote will be cast as provided for under Bylaw No. 4, Section 1; and</li> <li>(b) Votes on parliamentary motions and amendments to motions will follow the one vote/Full member board rule and shall be determined by a majority of the votes cast, unless otherwise required by Robert’s Rules of Order.</li> </ul>	<p><b>Bylaw No. 9.11 – Representation and Voting at General Meetings</b></p> <p>11. The double majority voting method shall apply to votes on all resolutions made at any General Meeting, including a Special General Meeting, with the exception of:</p> <ul style="list-style-type: none"> <li>(a) Voting for the President and Vice-President, which vote will be cast as provided for under Bylaw No. 4, Section 1; and</li> <li>(b) Votes on parliamentary motions and amendments to motions will follow the one vote/Full member board rule and shall be determined by a majority of the votes cast, unless otherwise required by Robert’s Rules of Order.</li> <li>(c) <u>Votes on motions to amend the agenda once adopted will follow the one vote/Full member board rule and shall be determined by a majority of the votes cast.</u></li> </ul>

# Appendix A: Current Membership Fees and Student Enrollment

September 1, 2011 to August 31, 2012

Zone	Jurisdiction	Total Students*	Membership Fees
23	Aspen View Regional Division #19	3,048	\$26,755
4	Battle River Regional Division #31	6,370	\$44,271
23	Black Gold Regional Division #18	8,957	\$56,662
23	Buffalo Trail PS Regional Division #28	4,353	\$34,603
5	Calgary RCSSD #1	46,884	\$146,464
5	Calgary Board of Education	103,576	\$230,199
5	Canadian Rockies R. D. #12	2,023	\$20,128
4	Chinook's Edge School Division #73	10,829	\$65,632
5	Christ the Redeemer Catholic S.R.D. #3	8,438	\$54,175
4	Clearview School Division #71	2,456	\$22,924
23	East Central Alberta CSSRD #16	2,562	\$23,614
23	E. Central Francophone Ed. Region #3	690	\$11,459
23	Edmonton Catholic Separate School District #7	34,339	\$119,417
23	Edmonton School District #7	81,307	\$198,186
23	Elk Island Catholic Separate RD #41	5,485	\$40,030
23	Elk Island Public Schools R. D. #14	16,204	\$80,309
23	Evergreen CSRD #2	3,634	\$30,550
5	Foothills School Division #38	7,430	\$49,345
23	Fort McMurray RCSSD #32	4,801	\$36,753
23	Fort McMurray Public School District #2833	5,409	\$39,664
1	Fort Vermilion School Division #52	3,297	\$28,365
5	Golden Hills School Division #75	6,281	\$43,847
1	Grande Prairie RCSSD #28	3,756	\$31,333
1	Grande Prairie Public School District #2357	7,079	\$47,663
23	Grande Yellowhead Public School Division #77	4,828	\$36,882
6	Grasslands Regional Division #6	3,512	\$29,759
23	Greater N. Central Francophone Ed. Region #2	2,638	\$24,102
23	Greater St. Albert Catholic R. D. #29	6,288	\$43,875
5	Gr. Southern Francophone Public Ed. Region No. 4	1,409	\$16,153
5	Gr. Southern Franc. Separate Catholic Ed. Region No. 4	905	\$12,897
1	High Prairie School Division #48	3,274	\$28,221
1	Holy Family Catholic Regional Division #37	2,236	\$21,501
6	Holy Spirit RCSRSD #4	4,495	\$35,286

# Appendix A: Current Membership Fees and Student Enrollment

September 1, 2011 to August 31, 2012

Zone	Jurisdiction	Total Students*	Membership Fees
6	Horizon School Division #67	3,584	\$30,226
23	Lakeland RCSSD #150	1,940	\$19,589
6	Lethbridge School District #51	8,605	\$54,980
23	Living Waters CRD #42	1,684	\$17,935
6	Livingstone Range School Div. #68	3,728	\$31,153
23	Lloydminster Public S. D. #99	2,349	\$22,234
23	Lloydminster RCSSD #89	1,581	\$17,267
6	Medicine Hat CSRD #20	2,667	\$24,289
6	Medicine Hat School District #76	6,706	\$45,881
23	Northern Gateway Regional Division #10	5,123	\$38,298
23	Northern Lights School Division #69	5,695	\$41,036
1	Northland School Division #61	2,823	\$25,303
1	Northwest Francophone Ed. Region #1	420	\$9,519
6	Palliser Regional Division #26	6,624	\$45,486
23	Parkland School Division #70	9,450	\$59,027
1	Peace River School Division #10	3,238	\$27,984
1	Peace Wapiti School Division #76	5,517	\$40,181
23	Pembina Hills Regional Division #7	6,418	\$44,501
5	Prairie Land Regional Division #25	1,483	\$16,635
6	Prairie Rose School Division #8	3,557	\$30,047
4	Red Deer Catholic Regional Division #39	7,080	\$47,671
4	Red Deer Public Schools	9,875	\$61,061
5	Rocky View School Division #41	17,943	\$84,061
23	St. Albert PSSD #6	6,619	\$45,464
23	St. Paul Education Regional Division #1	4,000	\$32,914
23	St. Thomas Aquinas RCSR #38	2,999	\$26,438
23	Sturgeon School Division #24	4,381	\$34,740
6	Westwind School Division #74	4,306	\$34,381
4	Wetaskiwin Regional Division #11	3,850	\$31,944
4	Wild Rose School Division #66	5,057	\$37,982
4	Wolf Creek School Division #72	7,184	\$48,166
23	Yellowknife Education District #1	1,868	\$19,121
23	Yellowknife Catholic Schools	1,314	\$15,542
<b>Totals</b>		<b>568,461</b>	<b>\$2,892,080</b>

\*Note: Student totals were compiled from a report on Student Population for the 2011/2012 school year published by Alberta Education. Student registration information is as of Dec. 16, 2011. These will be updated with the most current available information as per bylaw #10.

## Appendix B: 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).

The calculations are made as follows:

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.

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

(continued)

## Appendix B: 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)

# Appendix C: Audited Financial Statements

Financial Statements of  
**ALBERTA SCHOOL BOARDS ASSOCIATION**  
August 31, 2011

## INDEPENDENT AUDITORS' REPORT

### To the Members of Alberta School Boards Association

We have audited the accompanying financial statements of Alberta School Boards Association, which comprise the balance sheet as at August 31, 2011 and the statements of revenues, expenditures and fund balances and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

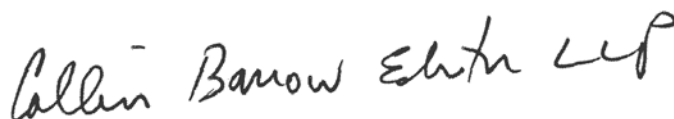
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Edmonton, Alberta  
December 9, 2011

Chartered Accountants



# **ALBERTA SCHOOL BOARDS ASSOCIATION**

## **Financial Statements**

Year ended August 31, 2011

### **Financial Statements**

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# ALBERTA SCHOOL BOARDS ASSOCIATION

## Balance Sheet

August 31, 2011

	Operating Fund	Capital Fund	Reserve Fund	2011 Total	2010 Total
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash (Note 2)	\$ 2,038,265	\$ ---	\$622,955	<b>\$ 2,661,220</b>	\$ 2,087,546
Accounts receivable	394,089	---	---	<b>394,089</b>	550,007
Prepaid expenses	121,518	---	---	<b>121,518</b>	126,915
Investments (Note 2)	250,574	---	212,924	<b>463,498</b>	387,290
Advances to PICA Electrical Aggregation Program (Note 5)	20,258	---	---	<b>20,258</b>	160,000
	2,824,704		835,879	<b>3,660,583</b>	3,311,758
<b>Investments (Note 2)</b>	---	---	387,076	<b>387,076</b>	603,529
<b>Advances to PICA Electrical Aggregation Program (Note 5)</b>	---	---	---	---	20,258
<b>Membership</b>	250	---	---	<b>250</b>	250
<b>Capital assets (Note 6)</b>	---	178,162	---	<b>178,162</b>	216,280
	<u>\$ 2,824,954</u>	<u>\$ 178,162</u>	<u>\$ 1,222,955</u>	<u><b>\$ 4,226,071</b></u>	<u>\$ 4,152,075</u>

## LIABILITIES AND FUND BALANCES

### Current liabilities

Accounts payable and accrued liabilities	\$ 527,002	\$ ---	\$ ---	<b>\$ 527,002</b>	\$ 550,339
--	------------	--------	--------	-------------------	------------

<b>Deferred revenue (Note 4)</b>	86,246	---	---	<b>86,246</b>	80,000
<b>Pension obligation (Note 7)</b>	263,400	---	---	<b>263,400</b>	205,300
<b>Fund balances</b>	<u>1,948,306</u>	<u>178,162</u>	<u>1,222,955</u>	<u><b>3,349,423</b></u>	<u>3,316,436</u>
	<u>\$ 2,824,954</u>	<u>\$ 178,162</u>	<u>\$ 1,222,955</u>	<u><b>\$ 4,226,071</b></u>	<u>\$ 4,152,075</u>

### Commitment (Note 11)

Approved on behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See accompanying notes to the financial statements.

# ALBERTA SCHOOL BOARDS ASSOCIATION

## Statement of Revenues, Expenditures and Fund Balances

August 31, 2011

	Operating Fund	Capital Fund	Reserve Fund	2011 Total	2010 Total
<b>Operating Revenue</b>					
(Schedule A)	\$ 4,787,002	\$ ---	\$ ---	\$ 4,787,002	\$ 4,363,166
<b>Expenditures</b>					
Operating (Schedule B)	4,295,912	---	---	4,295,912	3,782,576
Governance and task force	457,120	---	---	457,120	522,971
	4,753,032	---	---	4,753,032	4,305,547
<b>Excess of operating revenues over operating expenses</b>	33,970	---	---	33,970	57,619
<b>Self-Supporting Functions</b>					
General meetings and Seminars:					
Revenue	566,527	---	---	566,527	469,794
Direct expenses	(364,796)	---	---	(364,796)	(309,693)
Salary & benefit allocation (Note 9)	(181,099)	---	---	(181,099)	(129,083)
	20,632	---	---	20,632	31,018
<b>Other revenue (Expense)</b>					
Investment income (Note 2)	53,528	---	---	53,528	48,346
Amortization of capital assets	---	(75,143)	---	(75,143)	(121,668)
Amortization of deferred tenant allowance	---	---	---	---	11,815
	53,528	(75,143)	---	(21,615)	(61,507)
<b>Excess of revenues over expenditures (expenditures over revenues)</b>	108,130	(75,143)	---	32,987	27,130
<b>Fund balances, beginning of year</b>	1,915,319	216,280	1,184,837	3,316,436	3,289,306
<b>Fund transfers to (from):</b>					
Operating Fund	---	---	---	---	---
Capital Fund	---	37,025	(37,025)	---	---
Reserve Fund	(75,143)	---	75,143	---	---
	(75,143)	37,025	38,118	---	---
<b>Fund balances, end of year</b>	\$ 1,948,306	\$ 178,162	\$ 1,222,955	\$ 3,349,423	\$ 3,316,436

See accompanying notes to the financial statements.

# ALBERTA SCHOOL BOARDS ASSOCIATION

## Statement of Cash Flows

August 31, 2011

	2011	2010
<b>Cash provided by (Used in):</b>		
<b>Operations</b>		
Excess of revenues over expenditures	\$ 32,987	\$ 27,130
Items not involving cash:		
Amortization of capital assets	75,143	121,668
Amortization of deferred tenant allowance	---	(11,815)
Decrease in fair market value of investments	6,334	7,757
Change in non-cash operating working capital:		
Decrease in restricted cash	---	100,000
Decrease (increase) in accounts receivable	155,918	(97,458)
Decrease (increase) in prepaid expenses	5,397	(24,773)
Increase (decrease) in accounts payable and accrued liabilities	(23,337)	(8,781)
Increase in pension obligation	58,100	82,600
Decrease in due to legal trust account	---	(100,000)
Increase (decrease) in deferred revenue	6,246	(100,343)
Decrease in advance to PICA Electrical Aggregation program	160,000	---
	<u>476,788</u>	<u>13,547</u>
<b>Investments:</b>		
Increase (decrease) in investments	133,911	(35,536)
Purchase of capital assets	(37,025)	(41,968)
	<u>96,886</u>	<u>(77,504)</u>
<b>Increase (decrease) in unrestricted cash</b>	<b>573,674</b>	<b>(63,957)</b>
<b>Unrestricted cash, beginning of year</b>	<b>2,087,546</b>	<b>2,150,503</b>
<b>Unrestricted cash, end of year</b>	<b><u>\$ 2,661,220</u></b>	<b><u>\$ 2,087,546</u></b>

See accompanying notes to the financial statements.

## **ALBERTA SCHOOL BOARDS ASSOCIATION**

Notes to the Financial Statements

August 31, 2011

---

Alberta School Boards Association (the "Association") is incorporated under the Alberta School Boards Association Act. Its principal activity is to further the interest of public education within the Province of Alberta. The Association is a non-taxable organization.

### **1. Significant accounting policies:**

#### **Basis of Accounting**

The Alberta School Boards Association follows the restricted fund method of accounting for contributions and maintains an Operating Fund, a Capital Fund and a Reserve Fund.

The Operating Fund is used to finance the daily operations of the Association. This fund reports unrestricted resources and restricted operating revenue.

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Association's capital assets.

The Reserve Fund is used to maintain reserves for contingencies, repairs, maintenance and replacement of equipment and rental expenses as designated by the Board of Directors and consists of the capital asset reserve and the rental offset reserve.

The Alberta School Employee Benefit Plan (the "Plan") is sponsored through a Deed of Trust jointly by the Alberta School Boards Association and the Alberta Teachers' Association. Separate financial statements are prepared for the Plan.

#### **Financial Assets and Financial Liabilities**

The Association has implemented the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 "Financial Instruments - Recognition and Measurement" and Section 3861 "Financial Instruments - Disclosure and Presentation". Under these standards, all financial instruments are required to be measured at fair value on initial recognition. Measurement in subsequent periods is dependent upon the classification of the financial instrument as held-for-trading, held-to-maturity, available-for-sale, loans and receivables, or other financial liabilities. The held-for-trading classification is applied when an entity is "trading" in an instrument or alternatively the standard permits that any financial instrument be irrevocably designated as held-for-trading. The held-for-maturity classification is applied only if the asset has specified characteristics and the entity has the ability and intent to hold the asset until maturity. An asset can be classified as available-for-sale when it has not been classified as held-for-trading or held-to-maturity. Transaction costs are expensed as incurred for financial instruments classified or designated as held-for-trading. For other financial instruments, transaction costs are capitalized on initial recognition.

# ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

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## 1. Significant Accounting Policies (Continued)

### Financial Assets and Financial Liabilities (Continued)

Financial assets and financial liabilities classified as held-for-trading are measured at fair value with changes in those fair values recognized in the Statement of Revenues, Expenditures and Fund Balances. Financial assets classified as held-to-maturity, loans and receivables, or other financial liabilities are measured at amortized cost using the effective interest method of amortization.

The Association has classified its significant financial assets and financial liabilities as follows:

- Cash, consolidated cash investment trust fund, bonds and guaranteed investment certificates are classified as held-for-trading;
- Accounts receivable and advances to PICA Electrical Aggregation Program are classified as loans and receivables; and
- Accounts payable and accrued liabilities are classified as other financial liabilities.

The Association has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from transacting financial instruments include credit risk, liquidity risk and price risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices. The Association does not use derivative financial instruments to alter the effects of these risks. The Association invests surplus funds in guaranteed investment certificates and other similar investments.

The Association's accounts receivable are substantially comprised of amounts due from members of the Association. Funds on deposit are maintained with Schedule 1 financial institutions. Accordingly, the Association is not exposed to significant credit risk. The Association has no long-term debt which eliminates liquidity and price risk.

The CICA Handbook Section 3862 and 3863 on disclosures and presentation of financial statements are optional for not-for-profit organizations. Alternatively, the Association has elected to follow the provisions of Section 3861, "Financial Instruments - Disclosure and Presentation".

### Capital Assets

Capital assets are recorded at cost less accumulated amortization. Capital assets are amortized on the straight-line basis over their estimated useful lives as follows:

Furniture	10 years
Office equipment	5 years
Leasehold improvements	over lease term

# ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

---

## 1. Significant Accounting Policies (Continued)

### Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue of the Operating Fund when earned.

### Employee Future Benefits

The Association participates in three pension plans. The Association participates in the Local Authorities Pension Plan ("LAPP") and a registered Supplemental Integrated Pension Plan ("SiPP"). These plans are multi-employer defined benefit pension plans that provide pensions for the Association's participating employees, based on years of service, final average earnings and age.

LAPP and registered SiPP contributions are accounted for using defined contribution accounting, wherein contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due.

LAPP and registered SiPP costs included in these financial statements consist of the amount of employer contributions required for its employees during the year, based on rates which are expected to provide for benefits payable under the pension plan. The Association's portion of the pension plans' deficit or surplus is not recorded by the Association.

The Association also has a non-registered Supplementary Executive Retirement Plan ("SERP"), which is a defined benefit pension plan (effective September 1, 2004). It is designed to provide designated employees with benefits that supplement the Local Authorities Pension Plan.

The actual determination of the accrued benefit obligation for pension benefits uses the projected accrued benefit cost method with proration on service and incorporates management's best estimate of salary escalation, retirement ages of employees and other actuarial factors.

For the purposes of calculating the expected return on plan assets, those assets are valued at fair value. There are currently no plan assets.

Actuarial gains (losses) arise from the difference between actual long-term rate of return on plan assets for a period and the expected long-term rate of return on plan assets for that period or from changes in actuarial assumptions used to determine the accrued benefit obligation. The average remaining service period of the active employees covered by the pension plan is two years.

Past service costs arising from plan initiation are deferred and amortized on a straight-line basis over the remaining service period of employees active at the date of initiation.

# ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

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## 1. Significant Accounting Policies (Continued)

### Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. The more significant estimates used by management include valuation of accounts receivable, accrued pension obligation, useful lives for the amortization of capital assets and fair value of financial instruments.

### Future Accounting Pronouncements

In March of 2011, the Accounting Standards Board (AcSB) issued amendments to standards for not-for-profit organizations in Part III of the CICA Handbook. Under the amendments first-time adoption of Part III of the CICA Handbook is mandatory for annual financial statements relating to fiscal years beginning on or after January 1, 2012, however, adoption of Part III for earlier fiscal years is permitted. When the end of a not-for-profit organization's annual reporting period does not coincide with the end of a calendar year, the mandatory date for first-time adoption of Part III of the CICA Handbook is the beginning of the annual reporting period that commences on or after December 21, 2011. Therefore, the Association is required to adopt Part III of the CICA Handbook on September 1, 2012. The mandatory date for adoption does not apply to not-for-profit organizations that initially apply the International Financial Reporting Standards in Part I of the CICA Handbook. The Association has not yet determined the impact of the adoption of Part III of the CICA Handbook on their financial statements.

## 2. Cash and Investments

	<u>2011</u>	<u>2010</u>
Operating account	\$ 249,149	\$ 145,533
Investment account	156,992	772
Consolidated Cash Investment Trust Fund	<u>2,255,079</u>	<u>1,941,241</u>
	<u>\$ 2,661,220</u>	<u>\$ 2,087,546</u>

The Consolidated Cash Investment Trust Fund of the Province of Alberta is a demand account managed by Alberta Treasury with the objective of providing competitive interest income to depositors while maintaining security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term fixed income securities with a maximum term of maturity of five years. Interest is earned on the daily cash balance and the average rate of earnings of the Fund varies depending on prevailing market interest rates.



## ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

### 2. Cash and Investments (Continued)

	<u>2011</u>	<u>2010</u>
Guaranteed Investment Certificates bearing interest of 1.000% to 3.050%, maturing September 2011 to October 2015	\$ 595,053	\$ 733,484
Bonds:		
Provincial government backed bonds, bearing yield rates of 3.669% to 4.75%, due October 2011 to June 2013	<u>255,521</u>	<u>257,335</u>
	850,574	990,819
Less: current portion	<u>(463,498)</u>	<u>(387,290)</u>
	<u>\$ 387,076</u>	<u>\$ 603,529</u>

Investment income is comprised of the following:

	<u>2011</u>	<u>2010</u>
Decrease of fair market value of investments	\$ (6,334)	\$ (7,757)
Interest	<u>59,862</u>	<u>56,103</u>
	<u>\$ 53,528</u>	<u>\$ 48,346</u>

The Association does not use derivative instruments to alter the effects of interest or market risks.

### 3. Available Credit Facilities

The Association has a demand operating loan available for use, up to a maximum of \$150,000, bearing interest at prime plus 0.8% and is unsecured. As at August 31, 2011 no amounts have been drawn against the available operating loan (2010 - \$nil).

### 4. Deferred Revenue

	<u>2011</u>	<u>2010</u>
Education Support Grant	\$ 85,000	\$ 80,000
Self-supporting functions	1,000	---
Fee for service	<u>246</u>	<u>---</u>
	<u>\$ 86,246</u>	<u>\$ 80,000</u>

## ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

### 5. Advances to PICA Electrical Aggregation Program

The Association has entered into a consortium (the Public Institutional Consumers Association - "PICA") with the Provincial Healthcare Association and the Public Colleges and Technical Institutes of Alberta to advance the interest of their members with regard to energy utility matters. PICA makes representations at hearings of the Energy Utilities Board ("EUB"). Typically, these representations incur costs and the EUB has the discretion to order the applicant to reimburse the consortium for these costs if the intervention is in the public interest. Since its inception, PICA has had all costs of its interventions reimbursed.

During the year, the Association received \$160,000 and expects to receive the remaining balance of \$20,258 in fiscal 2012.

### 6. Capital Assets

	2011			2010
	Cost	Accumulated Amortization	Net	Net
Furniture	\$ 314,120	\$ 236,326	\$ 77,794	\$ 85,075
Office equipment	544,582	446,970	97,612	127,702
Leasehold improvements	365,138	362,382	2,756	3,503
	<u>\$ 1,223,840</u>	<u>\$ 1,045,678</u>	<u>\$ 178,162</u>	<u>\$ 216,280</u>

### 7. Employee Future Benefits

- (i) The Association participates in the Local Authorities Pension Plan ("LAPP") which is a multi-employer defined benefit plan. The pension expense recorded in these financial statements is equal to the annual contributions of \$201,039 for the year ended August 31, 2011 (2010 - \$168,716). At December 31, 2009, LAPP reported a deficit of \$4,635,250 (2010 - \$3,998,614).

The Association participates in a registered Supplementary Integrated Pension Plan ("SiPP") which is also a multi-employer defined benefit plan. The pension expense recorded in these financial statements is equal to the annual contributions of \$6,332 for the year ended August 31, 2011 (2010 - \$6,111).

- (ii) The Association also has a non-registered Supplementary Executive Retirement Plan ("SERP"), which is a defined benefit plan for designated employees. The benefits are based on years of service and the employee's final average earnings. The cost of this program is not currently being funded.

The Association accrues its obligations under employee defined benefit plans as the employees render the services necessary to earn the pension.

## ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

### 7. Employee Future Benefits (Continued)

The Association measures its accrued benefit obligations and fair value of plan assets, if any, for accounting purposes as at August 31 each year. The actuarial valuation of the plan was done at December 31, 2010.

Defined benefit plan obligations are as follows:

	<u>2011</u>	<u>2010</u>
Accrued benefit obligation:		
Balance, beginning of year	\$ 205,300	\$ 122,700
Current service cost	15,500	11,800
Interest cost	15,900	14,200
Net actuarial loss on accrued benefit obligation	<u>26,700</u>	<u>56,600</u>
	<u><u>\$ 263,400</u></u>	<u><u>\$ 205,300</u></u>

There are no defined benefit plan assets.

Reconciliation of the funded status of the benefit plans to the amounts recorded in the financial statements:

	<u>2011</u>	<u>2010</u>
Pension obligation	<u>\$ 284,200</u>	<u>\$ 257,800</u>
Plan deficit	<u>(284,200)</u>	<u>(257,800)</u>
Experience losses	<u>20,800</u>	52,500
Accrued benefit obligation	<u><u>\$ 263,400</u></u>	<u><u>\$ 205,300</u></u>

The significant actuarial assumptions adopted in measuring the Association's accrued benefit obligations are as follows:

	<u>2011</u>	<u>2010</u>
Accrued benefit obligation as of August 31:		
Discount rate	5.50%	6.00%
Rate of compensation increase	4.00%	4.00%

## ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

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### 8. Alberta School Boards Insurance Exchange

The Association exercises control over Alberta School Boards Insurance Exchange ("ASBIE") by virtue of its ability to appoint the members of ASBIE's Board of Directors. ASBIE was formed under the Reciprocal Insurance Exchange Agreement for Municipalities in the Province of Alberta by way of various municipalities subscribing to the agreement. ASBIE commenced operations on January 1, 2003.

There were no related party transactions between the Association and ASBIE during the year.

The net assets and results from operations of ASBIE are not included in the statements of the Association. A financial summary of ASBIE for the periods ended August 31 is as follows:

	<b>2011</b> (Unaudited)	<b>2010</b> (Unaudited)
Assets	<b>\$ 5,693,338</b>	\$ 5,845,871
Liabilities	<b>(4,538,229)</b>	(4,101,696)
Net assets	<b><u>\$ 1,155,109</u></b>	<u>\$ 1,744,175</u>
Revenue	<b>\$ 1,840,187</b>	\$ 2,490,173
Expenditures	<b>(1,779,683)</b>	(2,279,090)
Excess of revenue over expenses	<b><u>\$ 60,504</u></b>	<u>\$ 211,083</u>

### 9. Salary and Benefit Internal Allocation

Direct salary and benefit costs have been allocated from the various departments to self-supporting functions expense based on an estimate of time incurred by the departments' areas, at the following proportion of the total salary and benefits costs of each department:

Corporate Services	11.2%
Finance	6.9%
Communications	38.9%
Executive Office	2.0%
Association Affairs	15.0%
Member Services	1.9%

## ALBERTA SCHOOL BOARDS ASSOCIATION

Notes to the Financial Statements

August 31, 2011

### 10. Supplementary Integrated Pension Plan

The Association exercises control over the Registered Supplementary Integrated Pension Plan ("SiPP") by virtue of its ability to appoint members of SiPP's Governance Board. SiPP is a registered pension plan subject to pension legislation and is registered with Alberta Finance and the Canada Revenue Agency. SiPP commenced operations on January 1, 2004. The fiscal year for SiPP is January 1 to December 31.

The Association pays expenses on behalf of SiPP and invoices the plan to recover these expenses. The net assets and results from operations of SiPP are not included in the statements of the Association.

A financial summary of SiPP for the periods ended August 31 is as follows:

	<u>2011</u> (Unaudited)	<u>2010</u> (Unaudited)
Assets	<b>\$ 3,569,318</b>	\$ 2,758,588
Liabilities	<b>(3,047,794)</b>	(2,370,108)
Net assets	<b><u>\$ 521,524</u></b>	<u>\$ 388,480</u>
Revenue	<b>\$ 93,828</b>	\$ 99,075
Expenditures	<b>(93,828)</b>	(99,075)
Net income	<b><u>\$ ---</u></b>	<u>\$ ---</u>

### 11. Commitments

The Association leases its office premises under a long-term operating lease. The minimum annual lease commitments for the next five years are as follows:

2012	\$ 315,180
2013	315,180
2014	315,180
2015	315,180
2016	<u>346,698</u>
	<b><u>\$ 1,607,418</u></b>

Under the terms of the premises lease that expires April 2020, the Association is also responsible for its proportionate share of operating costs.

## **ALBERTA SCHOOL BOARDS ASSOCIATION**

Notes to the Financial Statements

August 31, 2011

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### **12. Capital Disclosures**

Capital Disclosures establishes standards for the disclosure of information related to an entity's objectives, policies and processes for managing capital.

The organization's capital is comprised of its operating fund, capital fund and reserve fund. As at August 31, 2011 the organization's net assets totaled \$3,349,423 (2010 - \$3,316,436) as presented on the balance sheet.

The organization is not subject to externally imposed requirements on its capital.

The organization's objectives when managing its capital are to maintain flexibility between:

- enabling it to operate efficiently;
- providing liquidity for growth opportunities;
- generating predictable cash flows for continuing operations;
- having funds available to internally finance major capital expenditures and replacements thereby not requiring financing from outside parties;
- having funds available for cyclical expenditures (i.e. expenditures not recurring annually);
- having funds available for unexpected increases in expenditures or decreases in revenues; and
- providing a constant and predictable membership fee structure

### **13. Comparative Figures**

Certain of the comparative figures have been restated to conform with the presentation adopted for the current year.

# ALBERTA SCHOOL BOARDS ASSOCIATION

## Schedule A - Operating Fund Revenues

Year ended August 31, 2011

	<u>2011</u>	<u>2010</u>
Memberships	\$ 2,863,452	\$ 2,863,445
Fee for service	1,577,504	1,204,110
Governance framework grant	150,000	---
Trustee development grant	80,000	80,000
Rental income	61,159	47,530
Alberta School Employee Benefit Plan service fee	38,095	38,095
Newsletter	16,260	---
Miscellaneous	532	4,986
Emergency planning grant	---	125,000
	<u>\$ 4,787,002</u>	<u>\$ 4,363,166</u>

## Schedule B - Operating Fund Expenditures

Year ended August 31, 2011

	<u>2011</u>	<u>2010</u>
Member services	\$ 2,063,578	\$ 1,764,901
Association affairs	692,321	467,530
Executive office	555,243	590,806
Finance and administration	485,470	485,433
Communications	283,493	262,242
Corporate services	215,807	211,664
	<u>\$ 4,295,912</u>	<u>\$ 3,782,576</u>





# Appendix D: Disposition of Motions

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## ALBERTA SCHOOL BOARDS ASSOCIATION 2012 SPRING GENERAL MEETING

JUNE 4, 2012

### DISPOSITION OF MOTIONS

Motion (#)	MOTION TITLE	Page	Carried (✓)	Defeated (✓)	Other: Amended, Postponed Referred, Withdrawn, etc.
<b>PROPOSED BUDGET AND BYLAW AMENDMENTS</b>					
1B/SGM12	ASBA Budget 2012-2013	13			
2A/SGM12	Bylaw 9.11 Representation and Voting at General Meetings	52			
<b>2012 PROPOSED EMERGENT ISSUES</b>					
3EM/SGM12					
4EM/SGM12					

# Amendment Form

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Amendment to Issue No. \_\_\_\_\_

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Moved by:

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School Jurisdiction:

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Seconded by:

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School Jurisdiction:

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# Amendment Form

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Amendment to Issue No. \_\_\_\_\_

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Moved by:

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School Jurisdiction:

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Seconded by:

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School Jurisdiction:

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Issues and Resolutions Committee's Clarification Questions

Posed to the ASBA Executive Director on May 16, 2012

1. Proposed membership fee increases: It is our understanding that membership fees have not increased over the last several years. Can you confirm the percentage increases for the last three years?
2. Proposed contracted service fee increases: What percentage is being proposed and provide the rationale? **Note: Some information is provided in the Bulletin on page 31.**
3. Travel: There is a 38% increase proposed over 2011/12. Can you provide some rationale for this? **Note: Some information is provided in the Bulletin on page 32.**
4. Fees based on enrolment: We noticed the fee structure is based on 2011-12 enrolment and not Alberta Education's projections for 2012-13. Can you provide any clarification around this?
5. What measures have been taken to reduce costs in a time when school boards across Alberta have been forced to do the same?