

# SPACS / SCAS Governance II: Costs and Benchmarks

SCE / SCS School Councils

October 2021



# Plan for Tonight

COMPARABLES

COST DETAILS

COST VS REVENUE

QUESTIONS

# Comparables

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Operating Costs vs EIPS (utilities, small repairs, custodial, labour)

Maintenance Costs vs EIPS (maintenance projects)

Program fees vs Alternative Schools

# Operating Costs vs EIPS

- EIPS reports their **total cost per student** for each school which is a combination of
  - **instructional cost** (same for all schools, fully paid by province)
  - **operating costs** (different for each school, we receive a subsidy for portions of cost)
  - <https://eips.ca/download/331458>
- We worked with EIPS Facility staff to figure out the SCA total cost and benchmark it to Sherwood Park and Fort Saskatchewan
- The spreadsheet with calculations for the tables is on our website
- We'll breakdown detailed items of SCA operating costs

# Elementary Schools Total Cost Per Student

EIPS Elementary Schools Comparison			Difference EIPS - SCA
School	Cost per student	Age	per student
SCA Elementary	\$5,426.13	15	\$0.00
Davidson Creek Elementary	\$5,859.00	2	\$432.87
Ecole Campbelltown	\$5,964.00	64	\$537.87
Westboro Elementary	\$6,617.00	50	\$1,190.87
Win Ferguson Elementary	\$6,662.00	44	\$1,235.87
Brentwood Elementary	\$6,703.00	56	\$1,276.87
Wes Hosford Elementary	\$6,792.00	46	\$1,365.87
James Mowat Elementary	\$6,810.00	39	\$1,383.87
Mills Haven Elementary	\$6,889.00	49	\$1,462.87
Glen Allan Elementary	\$6,927.00	48	\$1,500.87
Woodbridge Farms Elementary	\$7,321.00	42	\$1,894.87
Ecole Parc Elementaire	\$9,201.00	58	\$3,774.87
Pine Street Elementary	\$9,478.00	58	\$4,051.87

# Secondary Schools Total Cost Per Student

EIPS Secondary School Comparison			Difference EIPS - SCA
School	Cost per student	Age	per student
FR Haythorne Junior High	\$6,039.00	28	-\$16.68
<b>SCA Secondary</b>	<b>\$6,055.68</b>	<b>40</b>	<b>\$0.00</b>
Sherwood Heights Junior High	\$6,286.00	62	\$230.32
Rudolph Hennig Junior High	\$6,477.00	50	\$421.32
Salisbury Composite High	\$6,742.00	52	\$686.32
Bev Facey Community High	\$6,814.00	40	\$758.32
Clover Bar Junior High	\$6,972.00	49	\$916.32
Fort Saskatchewan High	\$7,049.00	63	\$993.32

# Elem/Sec Schools Total Cost Per Student

EIPS Combined Schools Comparison			Difference EIPS - SCA
School	Cost per student	Age	per student
SCA Elementary Secondary	\$5,748.25		\$0.00
Lakeland Ridge	\$6,205.00	16	\$456.75
SouthPointe School	\$6,854.00	4	\$1,105.75
Fort Saskatchewan Christian	\$6,950.00	65	\$1,201.75

# EIPS Annual Maintenance Budget

- EIPS has an annual planned maintenance budget which is used to cover maintenance projects across all schools.
- The next slide shows the historical budgets and the projected value for this year. These come from EIPS Facility staff.



# EIPS Annual Maintenance Budget

School Year	EIPS Maint	Per School Average
2015/2016	\$3,000,000.00	\$81,081.08
2016/2017	\$3,000,000.00	\$81,081.08
2017/2018	\$3,500,000.00	\$94,594.59
2018/2019	\$5,000,000.00	\$135,135.14
2019/2020	\$5,000,000.00	\$135,135.14
2020/2021	\$5,000,000.00	\$135,135.14
<b>2021/2022 Projected</b>	<b>\$2,260,000.00</b>	<b>\$61,081.08</b>

- EIPS maintenance budget getting cut by 55% for this school year.

# SCA Annual MRF and Comparison

- SCA MRF is the annual maintenance contribution, these numbers came from SPAC Finance staff.
- SPAC works with different professionals to determine life cycle and replacement options for various building items.
- MRF contributions are set to meet the future planned replacements.
- New agreement includes process for Society to be part of maintenance discussions and incorporate feedback with school councils

# SCA Annual MRF and Comparison

School Year	SCA MRF	Per School Average
2015/2016	\$210,000.00	\$105,000.00
2016/2017	\$237,800.00	\$118,900.00
2017/2018	\$240,785.00	\$120,392.50
2018/2019	\$248,910.00	\$124,455.00
2019/2020	\$287,184.00	\$143,592.00
2020/2021	\$324,716.00	\$162,358.00
<b>2021/2022 Projected</b>	<b>\$354,661.56</b>	<b>\$177,330.78</b>

School Year	SCA – EIPS Per School	SCA – EIPS Per Student
2015/2016	\$23,918.92	\$41.35
2016/2017	\$37,818.92	\$65.37
2017/2018	\$25,797.91	\$44.59
2018/2019	-\$10,680.14	-\$18.46
2019/2020	\$8,456.86	\$14.62
2020/2021	\$27,222.86	\$47.06
<b>2021/2022 Projected</b>	<b>\$116,249.70</b>	<b>\$200.95</b>

# Program fees vs Alternative Schools

- The following tables show the alternative program fees for Alternative Christian Programs where buildings are not owned by the school board (like SCA).
- Excluded are private schools or alternative programs in buildings owned by school division.
- Comparisons are done for different family sizes
- We charge the same price per child up to number 3, then half per child after that

# Program fees vs Alternative Schools

Alternative Fees for 1 child families (50% of SCA families)	
<b>Strathcona Christian Academy</b>	<b>\$1,440.00</b>
Millwoods Christian	\$1,620.00
Meadowlark Christian	\$1,620.00
Covenant Christian (Leduc)	\$1,665.00
Edmonton Christian	\$1,960.00
Calgary Christian School	\$2,750.00
Menno Simons Christian (Calgary)	\$2,970.00
Heritage Christian Academy (Calgary)	\$3,758.00
Trinity Christian Academy (Calgary)	\$5,018.00

Alternative Fees for 2 child families (35% of SCA families)	
Meadowlark Christian	\$2,485.00
Edmonton Christian	\$2,750.00
Covenant Christian (Leduc)	\$2,755.00
Millwoods Christian	\$2,810.00
<b>Strathcona Christian Academy</b>	<b>\$2,880.00</b>
Calgary Christian School	\$5,500.00
Menno Simons Christian (Calgary)	\$5,940.00
Heritage Christian Academy (Calgary)	\$6,255.00
Trinity Christian Academy (Calgary)	\$8,803.00

<a href="https://www.edmchristian.org/programfees/">https://www.edmchristian.org/programfees/</a>
<a href="https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSSocietyFeeslettertoparents2021-22.pdf">https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSSocietyFeeslettertoparents2021-22.pdf</a>
<a href="https://k-9christian.com/register/">https://k-9christian.com/register/</a>
<a href="https://ccs.blackgold.ca/parents/fees-payment/student-fees/">https://ccs.blackgold.ca/parents/fees-payment/student-fees/</a>
<a href="https://mennosimonschristianschool.ca/admissions/tuition-fees">https://mennosimonschristianschool.ca/admissions/tuition-fees</a>
<a href="https://www.calgarychristianschool.com/download/13649">https://www.calgarychristianschool.com/download/13649</a>
<a href="https://www.tcskids.com/apply-now/program-fees">https://www.tcskids.com/apply-now/program-fees</a>
<a href="https://hcacalgary.com/apply-now/fees">https://hcacalgary.com/apply-now/fees</a>

# Program fees vs Alternative Schools

## Alternative Fees for 3 child families (11% of SCA families)

Meadowlark Christian	\$3,000.00
Edmonton Christian	\$3,205.00
Covenant Christian (Leduc)	\$3,275.00
Millwoods Christian	\$3,500.00
<b>Strathcona Christian Academy</b>	<b>\$4,320.00</b>
Menno Simons Christian (Calgary)	\$7,415.00
Heritage Christian Academy (Calgary)	\$7,546.00
Calgary Christian School	\$8,250.00
Trinity Christian Academy (Calgary)	\$10,155.00

## Alternative Fees for 4 child families (3% of SCA families)

Meadowlark Christian	\$3,000.00
Edmonton Christian	\$3,205.00
Covenant Christian (Leduc)	\$3,275.00
Millwoods Christian	\$3,500.00
<b>Strathcona Christian Academy</b>	<b>\$5,040.00</b>
Menno Simons Christian (Calgary)	\$7,415.00
Heritage Christian Academy (Calgary)	\$7,546.00
Trinity Christian Academy (Calgary)	\$10,155.00
Calgary Christian School	\$11,000.00

<https://www.edmchristian.org/programfees/>

<https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSSocietyFeeslettertoparents2021-22.pdf>

<https://k-9christian.com/register/>

<https://ccs.blackgold.ca/parents/fees-payment/student-fees/>

<https://mennosimonschristianschool.ca/admissions/tuition-fees>

<https://www.calgarychristianschool.com/download/13649>

<https://www.tcskids.com/apply-now/program-fees>

<https://hcacalgary.com/apply-now/fees>

# Program fees vs Alternative Schools

Alternative Fees for 5 child families (0.3% of SCA families)	
Meadowlark Christian	\$3,000.00
Edmonton Christian	\$3,205.00
Covenant Christian (Leduc)	\$3,275.00
Millwoods Christian	\$3,500.00
<b>Strathcona Christian Academy</b>	<b>\$5,760.00</b>
Menno Simons Christian (Calgary)	\$7,415.00
Heritage Christian Academy (Calgary)	\$7,546.00
Trinity Christian Academy (Calgary)	\$10,155.00
Calgary Christian School	\$11,500.00

<a href="https://www.edmchristian.org/programfees/">https://www.edmchristian.org/programfees/</a>
<a href="https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSSocietyFeeslettertoparents2021-22.pdf">https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSSocietyFeeslettertoparents2021-22.pdf</a>
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# Cost Details

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# Annual Allocation review

- New agreement includes process for Society to be part of annual allocation discussions and incorporate feedback with school councils

# SCE Operating Cost Details

APPENDIX D - STRATHCONA CHRISTIAN ELEMENTARY OPERATING COSTS				
Expenses	2022 Budget	Proposed Allocation %	Allocation \$	Method
Book allowance		100.00%	-	% used by SCE
Car Expense	360	100.00%	360	% used by SCE
Communications	3,600	100.00%	3,600	% used by SCE
Membership Fees, Dues and Licenses	324	100.00%	324	% used by SCE
Missing Mastercard Receipts	-	100.00%	-	% used by SCE
Insurance	16,548	100.00%	16,548	% used by SCE
Custodial Contracts	95,016	100.00%	95,016	per contract
Custodial Supplies	21,260	100.00%	21,260	Same % as custodial contract
Safety Supplies & Training	300	100.00%	300	% used by SCE
Rep & Maint - Building	10,440	100.00%	10,440	% used by SCE
Rep & Maint - Equipment	1,200	100.00%	1,200	% used by SCE
Repairs & Maintenance - Fire & Elevator	3,780	100.00%	3,780	% used by SCE
Repairs & Maintenance - Grounds	28,665	100.00%	28,665	% used by SCE
Repairs & Maintenance - Electrical	8,184	100.00%	8,184	% used by SCE
Repairs & Maintenance - Mechanical	52,272	100.00%	52,272	% used by SCE
Utilities - Heat	26,400	100.00%	26,400	% used by SCE
Utilities - Light & Power	54,000	100.00%	54,000	% used by SCE
Utilities - Waste Removal	7,632	100.00%	7,632	% used by SCE
Utilities - Water	9,600	100.00%	9,600	% used by SCE
LABOUR	91,845	100.00%	91,845	% used by SCE
<b>TOTAL ALLOCATED OPERATING AND LABOUR COSTS</b>			<b>431,426</b>	
<b>CONTRIBUTIONS TO MRF</b>	<b>112,207</b>	<b>100.00%</b>	<b>112,207</b>	<b>% used by SCE</b>

# SCS Operating Cost Details

APPENDIX D - STRATHCONA CHRISTIAN SECONDARY OPERATING COSTS					
Expenses	2022 Budget	Proposed Allocation %	Allocation \$	Method	
Book allowance		52.89%	-	% of sq ft	
Car Expense	2,350	52.89%	1,243	% of sq ft	
Communications	1,500	52.89%	793	% of sq ft	
Membership Fees, Dues and Licenses	324	52.89%	171	% of sq ft	
Printing, Photocopying, Postage	300	52.89%	159	% of sq ft	
Missing Mastercard Receipts	-	52.89%	-	% of sq ft	
Insurance	53,124	52.89%	28,097	% of sq ft	
Custodial Contracts	215,615	74.16%	159,900	per contract	
Custodial Supplies	44,481	74.16%	32,987	Same % as custodial contract	
Safety Supplies & Training	6,000	52.89%	3,173	% of sq ft	
Rep & Maint - Building	27,124	65.02%	17,636	% of people-days	
Rep & Maint - Equipment	7,500	65.02%	4,877	% of people-days	
Repairs & Maintenance - Fire & Elevator	13,985	52.89%	7,397	% of sq ft	
Repairs & Maintenance - Grounds	60,202	65.02%	39,144	% of people-days	
Repairs & Maintenance - Electrical	9,600	52.89%	5,077	% of sq ft	
Repairs & Maintenance - Mechanical	81,312	52.89%	43,006	% of sq ft	
Utilities - Heat	74,932	52.89%	39,631	% of sq ft	
Utilities - Light & Power	138,000	65.02%	89,729	% of people-days	
Utilities - Waste Removal	11,280	65.02%	7,334	% of people-days	
Utilities - Water	26,880	65.02%	17,478	% of people-days	
LABOUR	172,425	65.02%	112,112	% of people-days	
<b>TOTAL ALLOCATED OPERATING AND LABOUR COSTS</b>			<b>609,946</b>		
<b>CONTRIBUTIONS TO MRF</b>	<b>372,887</b>	65.02%	<b>242,455</b>	<b>% of people days</b>	

# Cost vs Revenue

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# \$200K Question

- In Feb 2021 Jeff showed “surplus” of \$191K.
- Key part of the agreement is applying SCS rent to the costs of the facility
- Three areas were shown where church was covering school costs of \$53K
  - Passing on 95% of SCE cost
  - Tracking all custodian costs but only passing on 52% of cost
  - Passing on 52% of wear/tear items
- Expecting “surplus” to show \$138K with no other changes
- EIPS funding to SCA this year is going down by \$168K

# Cost vs Revenue Calculation (Total)

Surplus/Deficit Calculation	
Capital (SCE mortgage)	\$827,880.00
+ Admin	\$145,009.00
+ Christian	\$376,747.00
+ Ops	\$1,041,371.54
+ Maint	\$354,661.56
<b>= Total Costs</b>	<b>\$2,745,669.10</b>
<b>Income from EIPS</b>	<b>\$1,021,149.00</b>
+ Fees from Parents	\$1,694,440.00
<b>= Total Income</b>	<b>\$2,715,589.00</b>
Income	\$2,715,589.00
- Costs	\$2,745,669.10
<b>= Surplus/Deficit</b>	<b>-\$30,080.10</b>

With 42 families refusing to pay fees  
The projected Surplus/Deficit is  
**-\$138,080.10**

# Cost vs Revenue Calculation (Category)

Category	EIPS Contribution		Parent Fee	=	Cost
Mortgage	\$445,920.00	+	\$381,960.00	=	\$827,880.00
Admin			\$145,009.00	=	\$145,009.00
Christian			\$376,747.00	=	\$376,747.00
Ops	\$575,229.00	+	\$466,142.54	=	\$1,041,371.54
Maint			\$354,661.56	=	\$354,661.56
<b>Total</b>	<b>\$1,021,149.00</b>		<b>\$1,724,520.10</b>	<b>=</b>	<b>\$2,745,669.10</b>

<b>To cover costs we need to collect:</b>	<b>\$1,724,520.10</b>
2021/2022 fees are expected to collect:	\$1,694,440.00
Surplus/Deficit:	-\$30,080.10

With 42 families refusing to pay fees  
 The projected Surplus/Deficit is  
**-\$138,080.10**

Questions?

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