

# SPACS/SCAS

## Financials 1: Costs and Benchmarks

SCE/SCS School Councils

November 2023



# Agenda

- Fee Comparables
- Operating and Capital Expense Comparisons
- Operating Cost Details
- Facility Projects
- 23/24 Budget
- Questions



# **Alternative Program Fee Comparables**

# Alternative Program Fee Comparisons

- Alternative program fees for programs where buildings are not owned by the school board (like SCA)
- Excludes private schools
- We charge the same price per child up to number 3, then half per child after that

# Alternative Program Fees

## % Fee Increase from 22/23 to 23/24

Covenant Christian (Leduc)	0.0%
Edmonton Christian	0.0%
Meadowlark Christian	1.5%
Calgary Christian School	1.8%
Heritage Christian Academy (Calgary)	2.8%
Millwoods Christian	3.0%
Trinity Christian Academy (Calgary)	3.0%
Menno Simons Christian (Calgary)	4.0%
Strathcona Christian Academy	4.9%

**Last year we were on the lower end of increases but had to make that up this year**

# Alternative Program Fees

## Alternative Fees for 1 child families (47.4% of SCA families)

Strathcona Christian Academy	\$1600
Meadowlark Christian	\$1644
Covenant Christian (Leduc)	\$1690
Millwoods Christian	\$1720
Edmonton Christian	\$2055
Menno Simons Christian (Calgary)	\$3215
Calgary Christian School	\$3692
Heritage Christian Academy (Calgary)	\$4010
Trinity Christian Academy (Calgary)	\$5169

## Alternative Fees for 2 child families (36.8% of SCA families)

Meadowlark Christian	\$2522
Covenant Christian (Leduc)	\$2780
Edmonton Christian	\$2885
Millwoods Christian	\$2980
Strathcona Christian Academy	\$3200
Menno Simons Christian (Calgary)	\$6430
Heritage Christian Academy (Calgary)	\$6855
Calgary Christian School	\$7384
Trinity Christian Academy (Calgary)	\$9068

# Alternative Program Fees

## Alternative Fees for 3 child families (13.6% of SCA families)

Meadowlark Christian	\$3056
Covenant Christian (Leduc)	\$3300
Edmonton Christian	\$3360
Millwoods Christian	\$3710
Strathcona Christian Academy	\$4800
Menno Simons Christian (Calgary)	\$8040
Heritage Christian Academy (Calgary)	\$8500
Trinity Christian Academy (Calgary)	\$10461
Calgary Christian School	\$11076

## Alternative Fees for 4 child families (2.2% of SCA families)

Meadowlark Christian	\$3056
Covenant Christian (Leduc)	\$3300
Edmonton Christian	\$3360
Millwoods Christian	\$3710
Strathcona Christian Academy	\$5600
Menno Simons Christian (Calgary)	\$8040
Heritage Christian Academy (Calgary)	\$8500
Trinity Christian Academy (Calgary)	\$10461
Calgary Christian School	\$12500

# Takeaways

**The ACSI director always tells us how fortunate we are to have this alternative program.**

**Majority of Christian schools across the country are private and the costs are many times higher than ours, staff makes much less and struggle for resources**

**Calgary based alternative programs are roughly double the cost of Edmonton area alternative programs**



# Cost Comparables

Operating and Capital  
Maintenance

# Types of Costs


## **Operating Expenses**

- day to day expenses
- ex: utilities, salaries, property taxes

## **Capital Expenses**

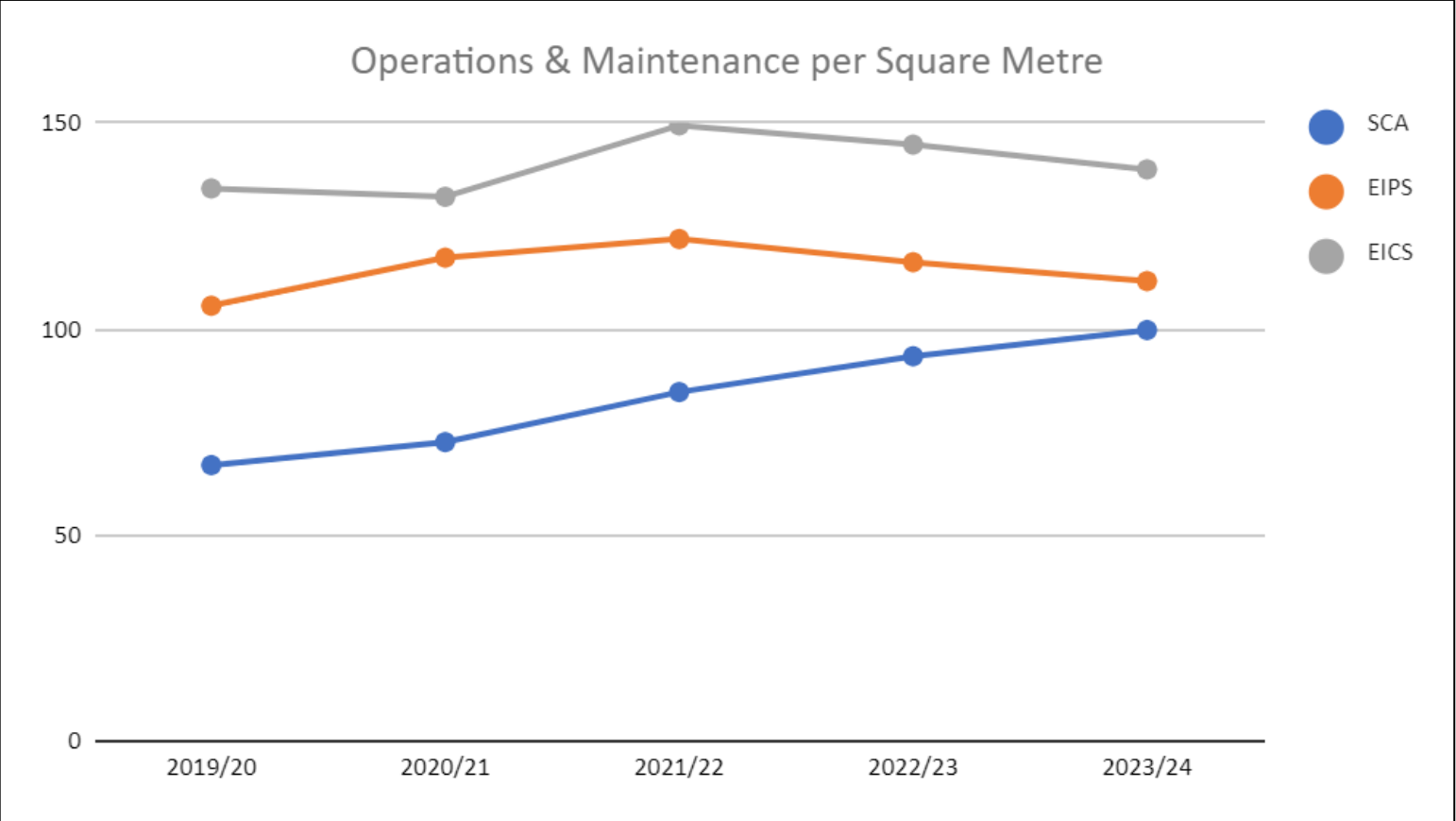
- larger, long term
- ex: SCE building, North gym, playground

# Operating Expenses Comparison

- EIPS/EICS reports total “Operations and Maintenance” expenses in the annual budgets and audited financials
  - Audits used where available; budgets used otherwise for both SCA/EIPS/EICS
  - Per Square Meter opens up more benchmarking opportunities
- 
- A red decorative shape, resembling a quarter-circle or a rounded corner, is located in the bottom right corner of the slide.

# Operating and Maintenance

\$/square meter			
Year	SCA	EIPS	EICS
2019/20	\$67	\$106	\$134
2020/21	\$73	\$117	\$132
2021/22	\$85	\$122	\$149
2022/23	\$93	\$116	\$145
2023/24	\$100	\$112	\$139



## New EIPS Facilities

Heritage Hills – 2020

Davidson Creek – 2018

# Maintenance Capital Costs

- For SCA/SPAC a Maintenance Reserve Fund is contributed into every year for major maintenance replacements
- For EIPS, Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance Renewal (CMR) are two of the funds available for facility capital spending on maintenance
- Audits used where available; budgets used otherwise for SCA/EIPS/EICS

# Maintenance Capital

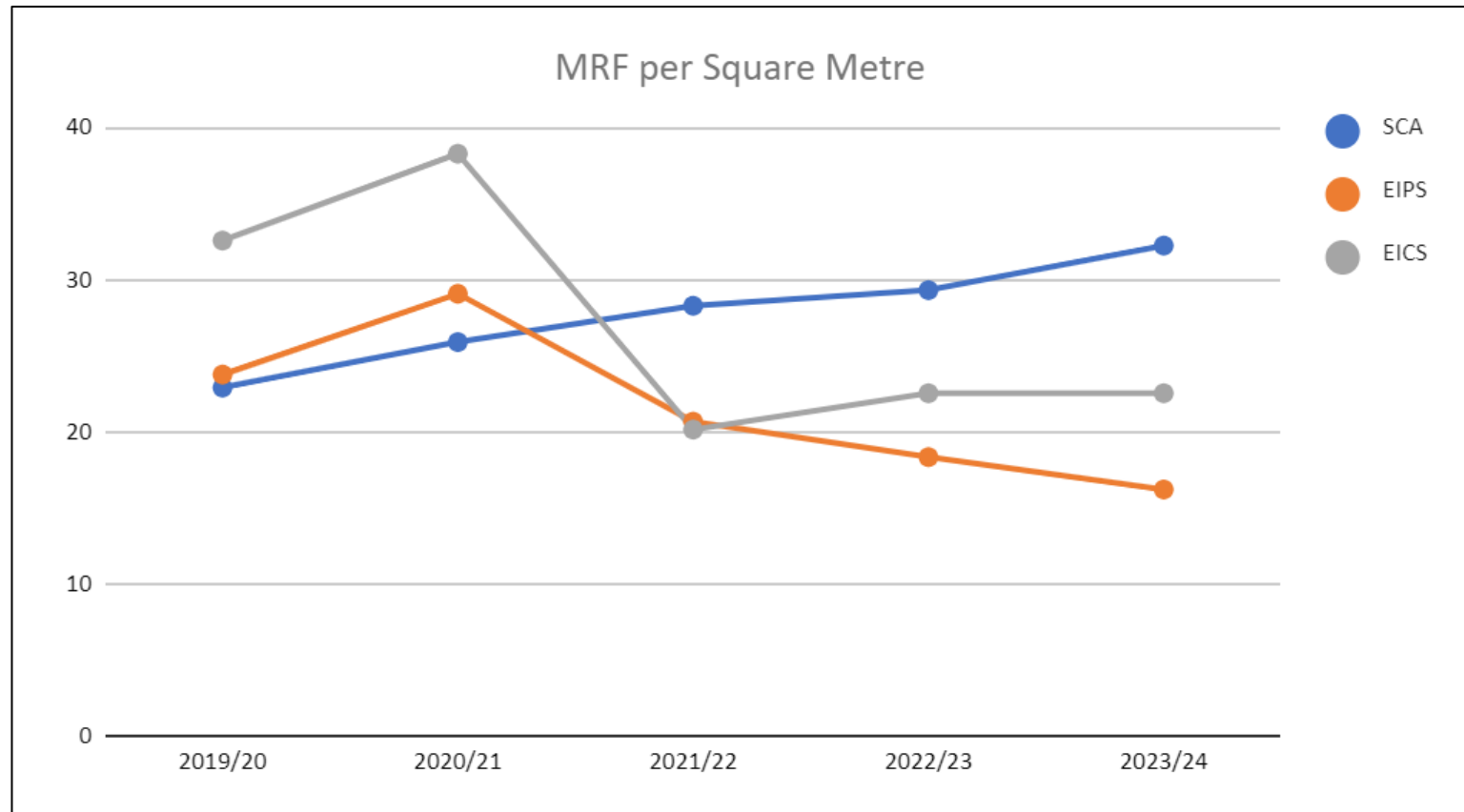
\$/square meter

Year	SCA	EIPS	EICS
2019/20	\$23	\$24	\$33
2020/21	\$26	\$29	\$38
2021/22	\$28	\$21	\$20
2022/23	\$29	\$18	\$23
2023/24	\$32	\$16	\$23

## New EIPS facilities

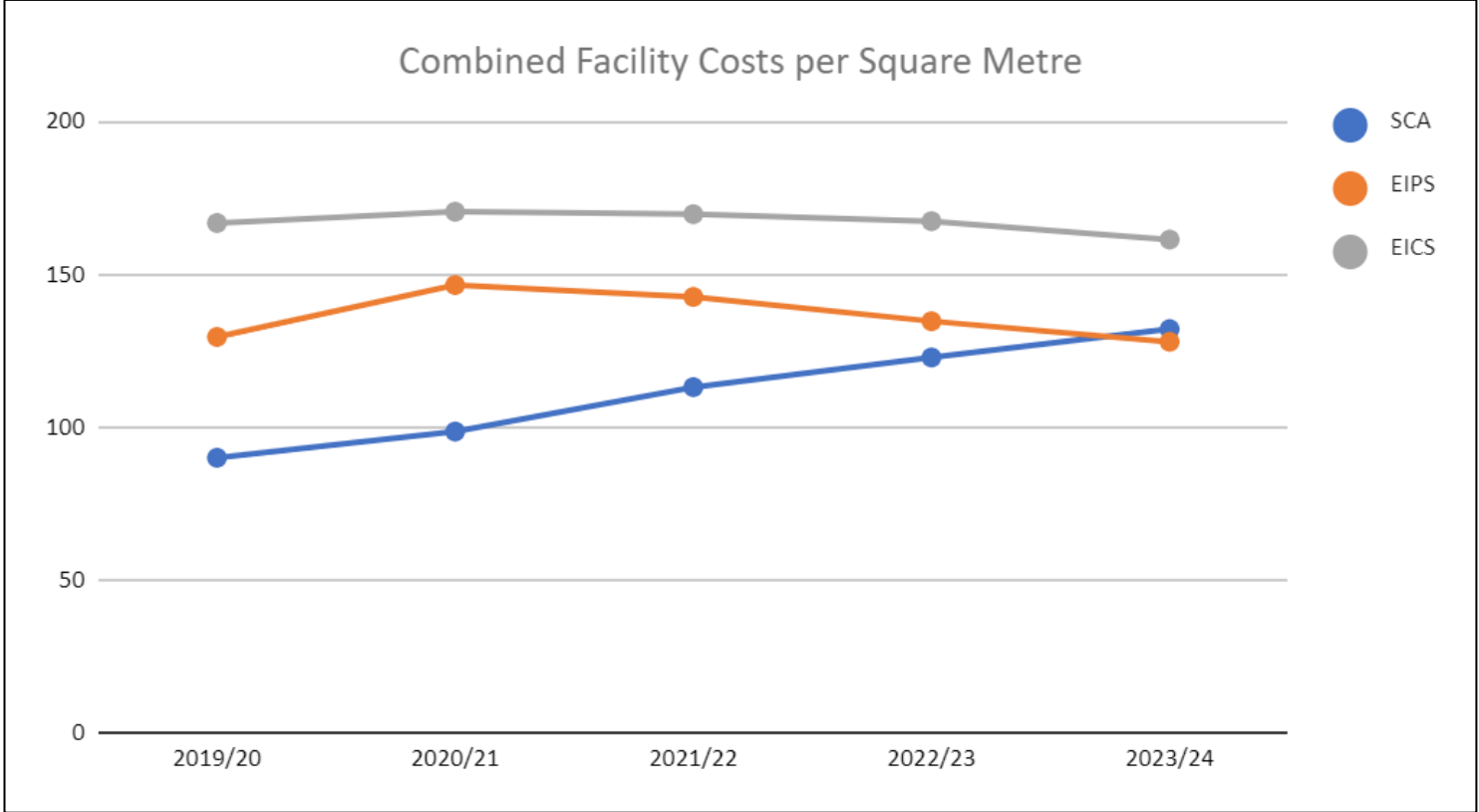
Heritage Hills – 2020

Davidson Creek – 2018



# Combined O&M and Maint. Capital

\$/square meter			
Year	SCA	EIPS	EICS
2019/20	\$90	\$129	\$167
2020/21	\$98	\$146	\$170
2021/22	\$113	\$142	\$170
2022/23	\$123	\$134	\$167
2023/24	\$132	\$128	\$161



## New EIPS facilities

Heritage Hills – 2020

Davidson Creek – 2018



# **Operating Cost Details**




## Strathcona Christian Elementary Operating Costs

<b>Expenses</b>	<b>2024 Budget</b>	<b>Allocation %</b>	<b>Allocation \$</b>	<b>Method</b>
Car Expense	\$2,004	100%	\$2,004	% used by SCE
Communication	\$3,540	100%	\$3,540	% used by SCE
Insurance	\$20,0640	100%	\$20,0640	% used by SCE
Custodial Contracts & Supplies	\$180,752	100%	\$180,752	% used by SCE
Safety Supplies & Training	\$900	100%	\$900	% used by SCE
Rep & Maint - Building	\$14,940	100%	\$14,940	% used by SCE
Rep & Maint - Equipment	\$2,040	100%	\$2,040	% used by SCE
Repairs & Maintenance - Fire & Elevator	\$4,020	100%	\$4,020	% used by SCE
Repairs & Maintenance - Grounds	\$41,895	100%	\$41,895	% used by SCE
Repairs & Maintenance - Electrical	\$4,020	100%	\$4,020	% used by SCE
Repairs & Maintenance - Mechanical PM	\$22,435	100%	\$22,435	% used by SCE
Repairs & Maintenance - Mechanical Service Call	\$7,200	100%	\$7,200	% used by SCE
Utilities - Heat	\$41,544	100%	\$41,544	% used by SCE
Utilities - Light & Power	\$66,720	100%	\$66,720	% used by SCE
Utilities - Waste Removal	\$15,120	100%	\$15,120	% used by SCE
Utilities - Water	\$10,032	100%	\$10,032	% used by SCE
LABOUR	\$94,951	100%	\$94,951	% used by SCE
<b>TOTAL COSTS</b>			<b>\$532,177</b>	
<b>CONTRIBUTIONS TO MRF</b>				<b>See SCS</b>

## Strathcona Christian Secondary Operating Costs

<b>Expenses</b>	<b>2024 Budget</b>	<b>Allocation %</b>	<b>Allocation \$</b>	<b>Method</b>
Car Expense	\$3,960	51.77%	\$2,050	% of sq ft
Communication	\$1,800	51.77%	\$932	% of sq ft
Membership Fees, Dues and Licenses	\$636	51.77%	\$329	% of sq ft
Printing, Photocopying, Postage	\$240	51.77%	\$124	% of sq ft
Insurance	\$64,212	51.77%	\$33,243	% of sq ft
Custodial Contracts & Supplies	\$295,964	74.10%	\$219,309	Custodial contract
Safety Supplies & Training	\$6,000	51.77%	\$3,106	% of sq ft
Rep & Maint - Building	\$32,040	65.02%	\$20,833	% of people days
Rep & Maint - Equipment	\$18,540	65.02%	\$12,055	% of people days
Repairs & Maintenance - Fire & Elevator	\$17,700	51.77%	\$9,163	% of sq ft
Repairs & Maintenance - Grounds	\$56,695	65.02%	\$36,864	% of people days
Repairs & Maintenance - Electrical	\$6,696	51.77%	\$3,467	% of sq ft
Repairs & Maintenance - Mechanical PM	\$40,658	51.77%	\$21,049	% of sq ft
Repairs & Maintenance - Mechanical Service Call	\$20,040	51.77%	\$10,375	% of sq ft
Utilities - Heat	\$92,400	51.77%	\$47,735	% of sq ft
Utilities - Light & Power	\$180,000	65.02%	\$117,038	% of people days
Utilities - Waste Removal	\$15,660	65.02%	\$10,182	% of people days
Utilities - Water	\$16,500	65.02%	\$10,728	% of people days
LABOUR	\$180,019	65.02%	\$117,050	% of people days
<b>TOTAL COSTS</b>			<b>\$675,732</b>	
<b>CONTRIBUTIONS TO MRF</b>	<b>\$527,076</b>	<b>74.02%</b>	<b>\$390,142</b>	<b>separate from SPAC now</b>



# **Capital Maintenance Projects**

# SCE

Project Type	Category	Status	Description2	Project No.	2024	2025	2026	2027	2028
MRF	SCE	0	Elementary Heat Pumps / cooling 1&2	00147					25,000
MRF	SCE	0	Strobes/Horns	00146					10,000
MRF	SCE	Priority	Carpet Offices, staff room, Music Room, Kinder	00143		70,000			
MRF	SCE	Priority	Elementary RTU 1 & 2	00140		30,000			
MRF	SCE	Priority	Field Repairs	00136	5,000				
MRF	SCE	Priority	Grading perimeter building (paving)	00141		50,000			
MRF	SCE	Priority	North Sidewalk repair	00142		10,000			
MRF	SCE	Priority	Playground Sand / grading repair	00137	10,000				
MRF	SCE	Priority	Roof Sections 1- Elementary Gym	00145				125,000	
MRF	SCE	Priority	Roof Sections 3,13,14,16 (NE)	00138	150,000				
MRF	SCE	Priority	Roof Sections 4,5,10,17 (SW)	00144			200,000		
MRF	SCE	Priority	Structural Inspection	00139	5,000				



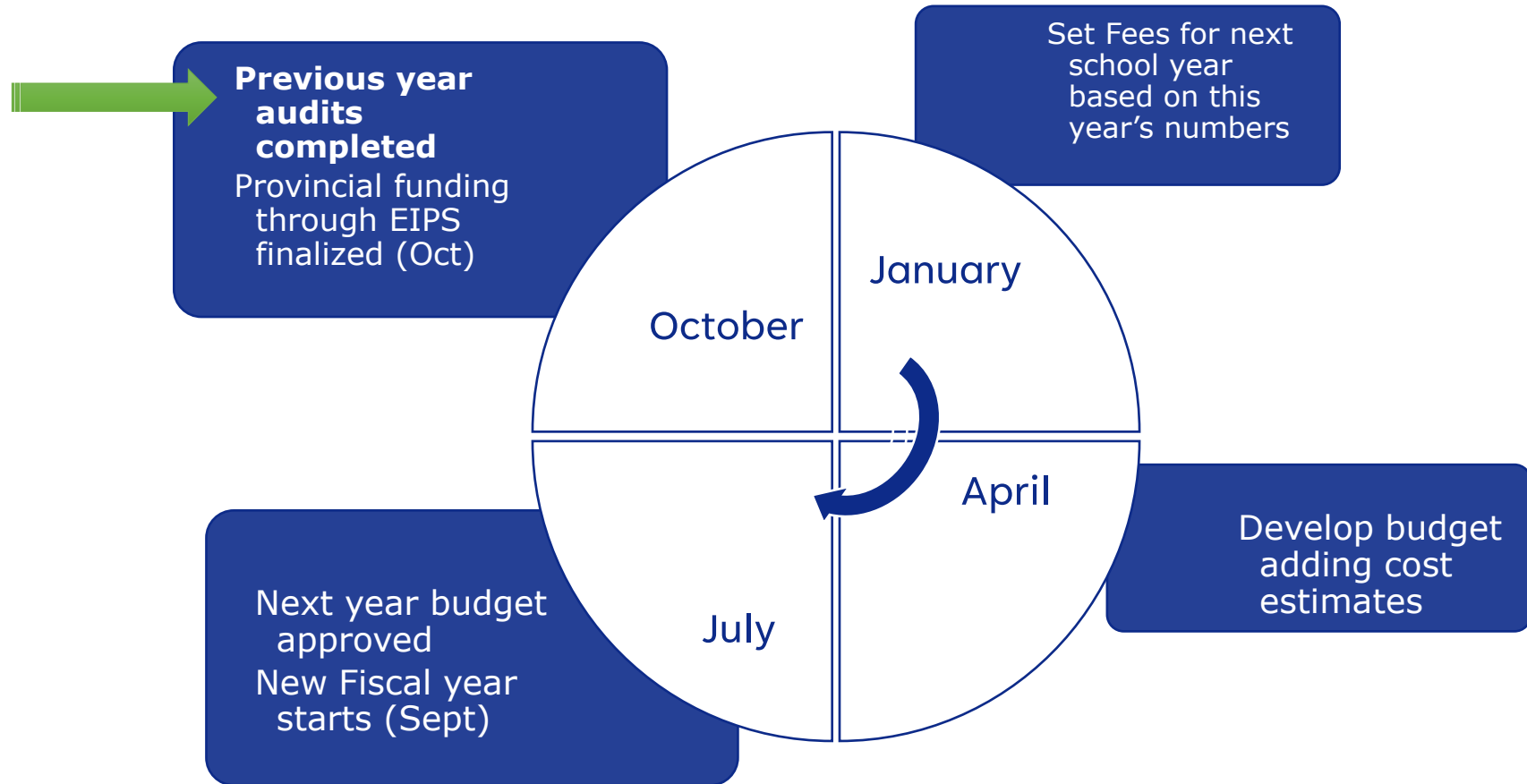
Project Type	Category Spending	Status	Description2	Project No.	2024	2025	2026	2027	2028
MRF	SCS	0	Air Handler Unit - Industrial Arts	00169		90,000			
MRF	SCS	0	Bathroom 1980 (4 in total)	00174			130,000		
MRF	SCS	0	Education Ave (Paint)	00102		30,000			
MRF	SCS	0	Hot Water Tanks (#1 & 2) North Gym	00124	20,000	20,000			
MRF	SCS	0	North Link Lower Floor	00172			350,000		
MRF	SCS	0	Privacy Wall - Second floor	00152	5,000				
MRF	SCS	0	Roof Section 26 - North Link North Classrooms	00156	60,000				
MRF	SCS	Open	Sprinkler System Repairs	00114	10,011				
MRF	SCS	Priority	Bathroom North Link (4 in total)	00173			100,000		
MRF	SCS	Priority	Boiler 1 and 2 M11 (main Floor	00167	150,000				
MRF	SCS	Priority	Boiler 3, 4,5 M21 (second Floor	00168	350,000				
MRF	SCS	Priority	Roof Section 22 - Art Room - North Link	00154	90,000				
MRF	SCS	Priority	Roof Section 23 - Center North Link	00155					60,000
MRF	SCS	Priority	Roof Section 27 - Band Room	00157			60,000		

# SCS shared with SPAC

Project Type	Category	Spending	Status	Description2	Project No.	2024	2025	2026	2027	2028
MRF	CloverBar	0		282 (284) Vestibule window replacement	00159	2,500				
MRF	CloverBar	0		Auditorium Lighting LED Upgrade	00166			150,000		
MRF	CloverBar	0		Brick Repair- Offices -	00150	5,000				
MRF	CloverBar	0		Legato Cabinet Upgrade	00180					15,000
MRF	CloverBar	0		Main Kitchen	00177		550,000			
MRF	CloverBar	0		Portable & Playground Sidewalk / curb repair	00162	35,000				
MRF	CloverBar	0		Roof Section 28 - Practice Room (BR)	00158			50,000		
MRF	CloverBar	0		South Atrium Dome - Replace sealed units	00160				50,000	
MRF	CloverBar	Priority		Cedar Siding Façade	00148		150,000			
MRF	CloverBar	Priority		East Parking Lot Concret Replacement	00161	83,000				
MRF	CloverBar	Priority		Repair Tripping Hazard- Front sidewalks	00163	15,000				
MRF	CloverBar	Priority		Roof - 01 - South Gym / MultiUse	00153		200,000			
MRF	CloverBar	Priority		Smoke/ Heat Detectors	00175		150,000			
MRF	CloverBar	Priority		South Atrium Door Replacemet	00176		150,000			
MRF	CloverBar	Priority		Stucco Replacement / envelope repair	00151			80,000		

**23 / 24 Budget**

# Annual Budget Process





# 23/24 Budget

- Operating costs went up due to inflationary pressures and ending of multi-decade agreement for lower energy supply
- Maintenance reserve increased to address major maintenance items coming in near term
- Holding less than best practice for board reserve (3-6 months expenses)

<b>Net Assets</b>	<b>\$453,341.58</b>
Recommended Min	\$472,149.61
Recommended Max	\$944,299.21

Surplus/Deficit Calculation		23/24 Budget
COSTS	<b>Capital</b>	\$841,920.00
	<b>Admin</b>	\$177,694.00
	<b>Donation/Mission/Scholarship</b>	\$57,096.00
	<b>Programming</b>	\$390,699.00
	<b>Ops</b>	\$1,207,908.77
	<b>Maintenance</b>	\$390,141.66
<b>Total Costs</b>		<b>\$3,065,459.42</b>
INCOME	<b>Income from EIPS</b>	\$1,176,861.00
	<b>Donations/Missions/Interest</b>	\$59,200.00
	<b>Fees from Parents</b>	\$1,856,960.00
	<b>Total Income</b>	<b>\$3,093,021.00</b>
<b>Costs</b>	<b>\$3,065,459.42</b>	
<b>Income</b>	<b>\$3,093,021.00</b>	
<b>Surplus/Deficit</b>		<b>\$27,561.58</b>

# Questions?

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