

# SPACS/SCAS

## Financials 1: Costs and Benchmarks

SCE/SCS School Councils

November 2024



# Agenda

- Fee Comparables
- Operating and Capital Expense Comparisons
- Operating Cost Details
- Facility Projects
- 24/25 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 – Registration and Capital

Fees not covered by Program fees	Registration (per family)	Capital Fund (per family)
Edmonton Christian	-	\$360
Meadowlark Christian	\$150	-
Calgary Christian School	\$250	-
Heritage Christian Academy (Calgary)	\$150	\$6000 (one time bond)
Millwoods Christian	\$85	-
Trinity Christian Academy (Calgary)	\$250	\$1200 (one time)
Menno Simons Christian (Calgary)	-	\$1500 (one time)
Strathcona Christian Academy	-	-

# Alternative Program Fees

% Fee Increase from 23/24 to 24/25	
Menno Simons Christian (Calgary)	0.0%
Calgary Christian School	2.8%
Trinity Christian School (Calgary)	3.0%
Meadowlark Christian	3.1%
Heritage Christian Academy (Calgary)	4.0%
Millwoods Christian School	4.7%
Strathcona Christian Academy	5.0%
Edmonton Christian School	6.1%

# Alternative Program Fees

## Alternative Fees for 1 child families (48.3% of SCA families)

Strathcona Christian Academy	\$1680
Meadowlark Christian	\$1845
Millwoods Christian	\$1886
Edmonton Christian	\$2540
Menno Simons Christian (Calgary)	\$3215
Calgary Christian School	\$3943
Heritage Christian Academy (Calgary)	\$4320
Trinity Christian Academy (Calgary)	\$5574

## Alternative Fees for 2 child families (35.9% of SCA families)

Meadowlark Christian	\$2750
Millwoods Christian	\$3208
Strathcona Christian Academy	\$3360
Edmonton Christian	\$3385
Menno Simons Christian (Calgary)	\$6430
Heritage Christian Academy (Calgary)	\$7280
Calgary Christian School	\$7636
Trinity Christian Academy (Calgary)	\$9590

# Alternative Program Fees

## Alternative Fees for 3 child families (13.7% of SCA families)

Meadowlark Christian	\$3300
Edmonton Christian	\$3865
Millwoods Christian	\$3981
Strathcona Christian Academy	\$5050
Menno Simons Christian (Calgary)	\$8040
Heritage Christian Academy (Calgary)	\$9025
Trinity Christian Academy (Calgary)	\$11025
Calgary Christian School	\$11329

## Alternative Fees for 4 child families (2.1% of SCA families)

Meadowlark Christian	\$3300
Edmonton Christian	\$3865
Millwoods Christian	\$3981
Strathcona Christian Academy	\$5880
Menno Simons Christian (Calgary)	\$8040
Heritage Christian Academy (Calgary)	\$9025
Trinity Christian Academy (Calgary)	\$11025
Calgary Christian School	\$13750



# Cost Comparables

Operating and Capital  
Maintenance

# Types of Costs

## **Operating and Maintenance Expenses**

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

## **Capital Expenses (Maintenance Reserves)**

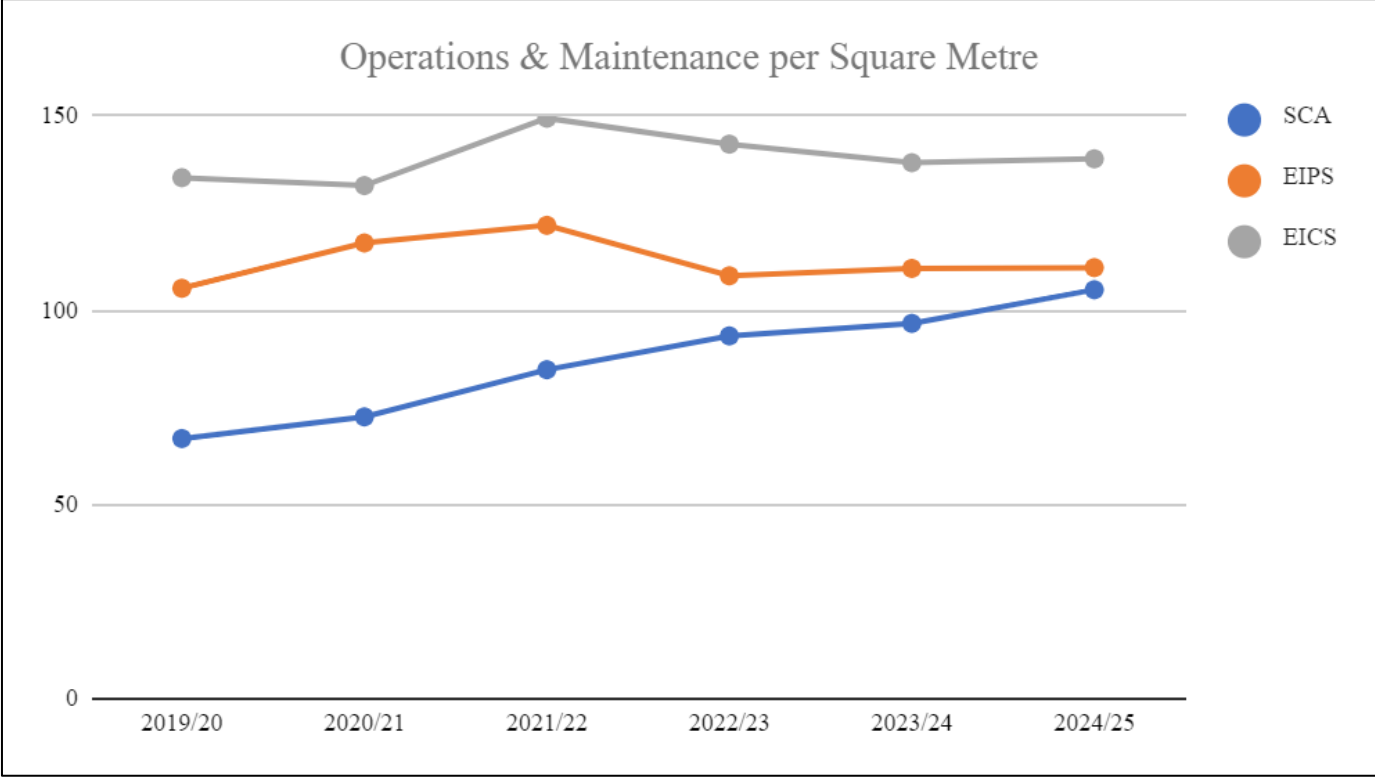
- larger, long term
- ex: SCE building, North gym, playground

# 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

# 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	\$109	\$145
2023/24	\$97	\$111	\$138
2024/25	\$105	\$111	\$139



## New EIPS Facilities

Heritage Hills – 2020

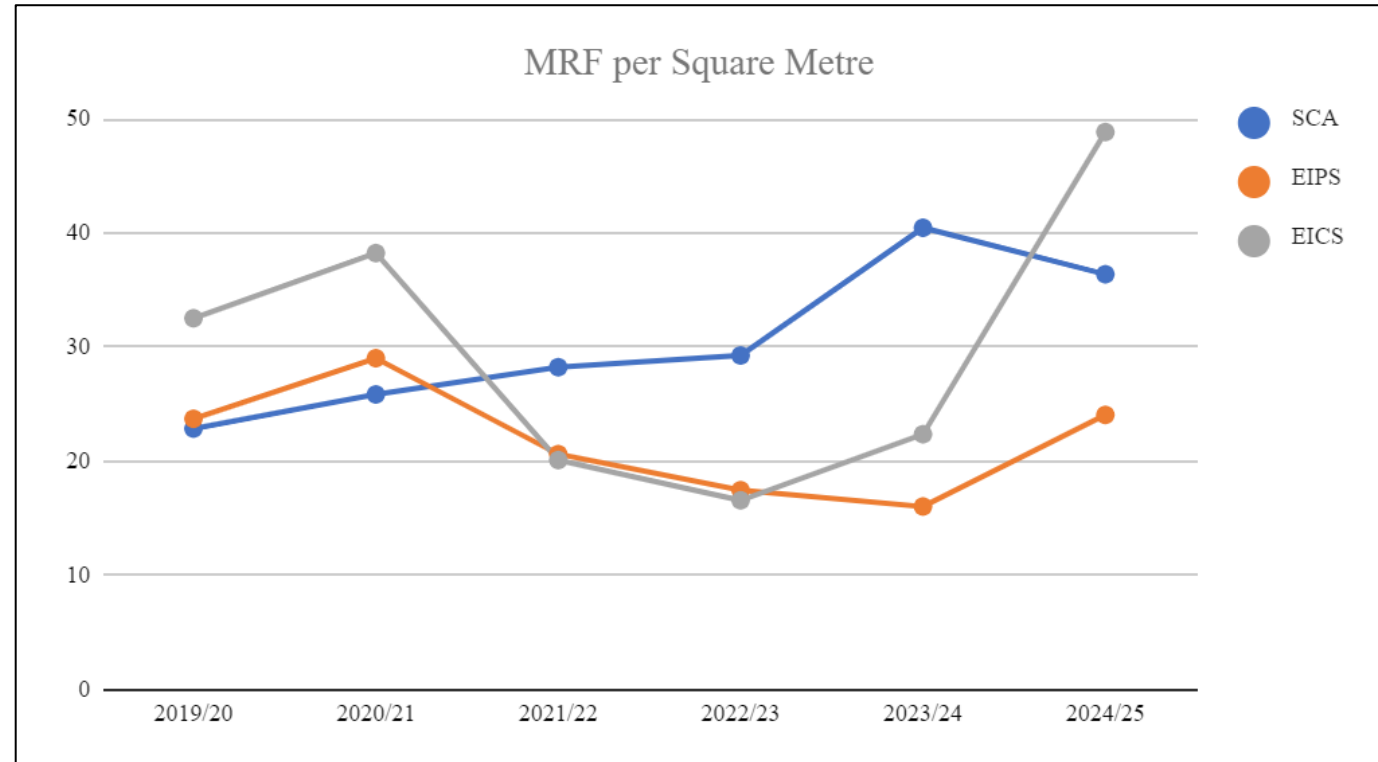
Davidson Creek – 2018

# 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	\$17	\$17
2023/24	\$40	\$16	\$22
2024/25	\$36	\$24	\$49



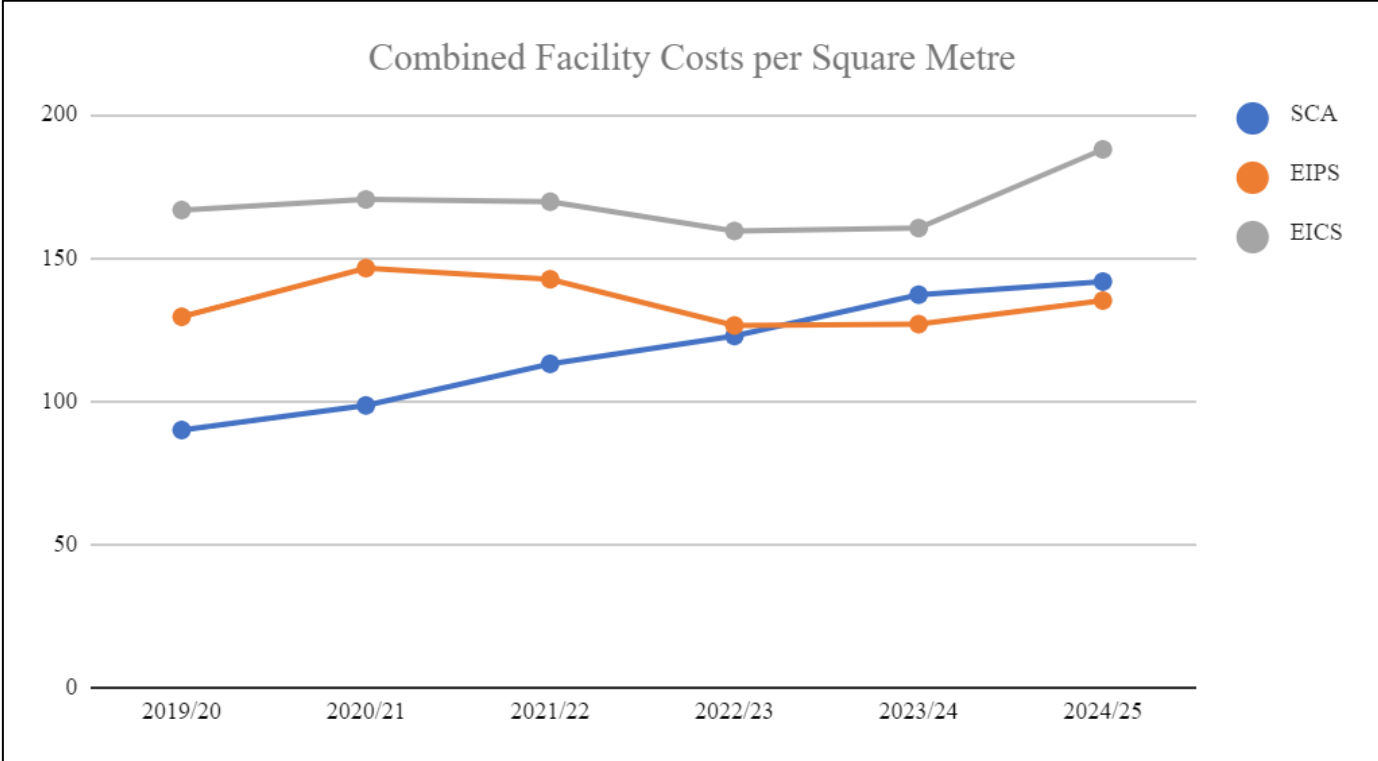
## New EIPS Facilities

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	\$126	\$159
2023/24	\$137	\$127	\$160
2024/25	\$142	\$135	\$188



## New EIPS Facilities

Heritage Hills – 2020

Davidson Creek – 2018



# **Operating Cost Details**



## Strathcona Christian Elementary Operating Costs

<b>Expenses</b>	<b>2025 Budget</b>	<b>Allocation %</b>	<b>Allocation \$</b>	<b>Method</b>
Car Expense	\$600	100%	\$600	% used by SCE
Communication	\$3,600	100%	\$3,600	% used by SCE
Insurance	\$25,404	100%	\$25,404	% used by SCE
Custodial Contracts & Supplies	\$165,152	100%	\$165,152	% used by SCE
Safety Supplies & Training	\$1,008	100%	\$1,008	% used by SCE
Rep & Maint - Building	\$14,400	100%	\$14,400	% used by SCE
Rep & Maint - Equipment	\$1,020	100%	\$1,020	% used by SCE
Repairs & Maintenance - Fire & Elevator	\$5,520	100%	\$5,520	% used by SCE
Repairs & Maintenance - Grounds	\$50,820	100%	\$50,820	% used by SCE
Repairs & Maintenance - Electrical	\$2,400	100%	\$2,400	% used by SCE
Repairs & Maintenance - Mechanical PM	\$22,980	100%	\$22,980	% used by SCE
Repairs & Maintenance - Mechanical Service Call	\$7,200	100%	\$7,200	% used by SCE
Utilities - Heat	\$42,739	100%	\$42,739	% used by SCE
Utilities - Light & Power	\$63,725	100%	\$63,725	% used by SCE
Utilities - Waste Removal	\$15,500	100%	\$15,500	% used by SCE
Utilities - Water	\$11,000	100%	\$11,000	% used by SCE
LABOUR	\$94,951	100%	\$94,951	% used by SCE
<b>TOTAL COSTS</b>			<b>\$528,019</b>	

## Strathcona Christian Secondary Operating Costs

<b>Expenses</b>	<b>2025 Budget</b>	<b>Allocation %</b>	<b>Allocation \$</b>	<b>Method</b>
Professional Development	\$250	60.42%	\$151	% of sq ft
Car Expense	\$3,000	60.42%	\$2,050	% of sq ft
Communication	\$1,680	60.42%	\$1,015	% of sq ft
Membership Fees, Dues and Licenses	\$200	60.42%	\$121	% of sq ft
Printing, Photocopying, Postage	\$180	60.42%	\$109	% of sq ft
Insurance	\$80,364	60.42%	\$48,556	% of sq ft
Custodial Contracts & Supplies	\$326,960	74.16%	\$242,474	Custodial contract
Safety Supplies & Training	\$6,000	60.42%	\$3,625	% of sq ft
Rep & Maint - Building	\$42,000	65.02%	\$27,309	% of people days
Rep & Maint - Equipment	\$15,000	65.02%	\$9,753	% of people days
Repairs & Maintenance - Fire & Elevator	\$17,700	60.42%	\$10,271	% of sq ft
Repairs & Maintenance - Grounds	\$65,305	65.02%	\$42,462	% of people days
Repairs & Maintenance - Electrical	\$12,000	60.42%	\$7,250	% of sq ft
Repairs & Maintenance - Mechanical PM	\$38,404	60.42%	\$23,204	% of sq ft
Repairs & Maintenance - Mechanical Service Call	\$22,200	60.42%	\$13,413	% of sq ft
Utilities - Heat	\$92,930	60.42%	\$56,148	% of sq ft
Utilities - Light & Power	\$176,552	65.02%	\$114,796	% of people days
Utilities - Waste Removal	\$20,000	65.02%	\$13,004	% of people days
Utilities - Water	\$22,000	65.02%	\$14,305	% of people days
LABOUR	\$180,019	65.02%	\$117,050	% of people days
<b>TOTAL COSTS</b>			<b>\$746,828</b>	



# **Capital Maintenance Projects**

# SCE

Project		Category			Project		Actual	Plan	Plan	Plan	Plan	Plan
Type	Spending	Status	No.	Description	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029		
MRF	SCE	Completed	00188	Smart Church Solutions Consulting	4,072							
MRF	SCE	Completed	00190	Wash Tower washing machine	2,050							
MRF	SCE	Identified	00146	Strobes/Horns					10,000			
MRF	SCE	Identified	00147	Elementary Heat Pumps / cooling 1&2					25,000			
MRF	SCE	Open	00138	Roof Sections 3,13,14,16 (NE)	695,166	77,000						
MRF	SCE	Open	00139	Structural Inspection		3,200						
MRF	SCE	Priority	00140	Elementary RTU 1 & 2			30,000					
MRF	SCE	Priority	00141	Grading perimeter building (paving)			50,000					
MRF	SCE	Priority	00142	North Sidewalk repair				10,000				
MRF	SCE	Priority	00143	Carpet Offices, staff room, Music Room, Kindergarten		70,000						



Project Type	Category	Status	Project No.	Project Description	Actual FY2024	Plan FY2025	Plan FY2026	Plan FY2027	Plan FY2028	Plan FY2029
MRF	SCS	Completed	00027	North Portable removal	23,337					
MRF	SCS	Completed	00076	Roof Replacemnt	12,054					
MRF	SCS	Completed	00080	Update pager/bell Bogen system	(1,512)					
MRF	SCS	Completed	00187	Smart Church Solutions Consulting	8,384					
MRF	SCS	Identified	00102	Education Ave (Paint)			30,000			
MRF	SCS	Identified	00152	Privacy Wall - Secondary Roof			5,000			
MRF	SCS	Identified	00172	North Link Lower Floor			350,000			
MRF	SCS	Open	00198	Basketball backboard		9,900				
MRF	SCS	Priority	00114	Sprinkler System Repairs		10,011				
MRF	SCS	Priority	00124	Hot Water Tanks #1 & 2; North Gym		20,000				
MRF	SCS	Priority	00151	Stucco Replacement / envelope repair				80,000		
MRF	SCS	Priority	00154	Roof Section 22 - Art Room - North Link		90,000				
MRF	SCS	Priority	00155	Roof Section 23 - Center North Link					60,000	
MRF	SCS	Priority	00156	Roof Section 26 - North Link North Classrooms			60,000			
MRF	SCS	Priority	00157	Roof Section 27 - Band Room				60,000		
MRF	SCS	Priority	00158	Roof Section 28 - Practice Room (BR)					50,000	
MRF	SCS	Priority	00169	Air Handler Unit - Industrial Arts				90,000		
MRF	SCS	Priority	00173	Bathroom North Link (4 in total)			100,000			
MRF	SCS	Priority	00174	Bathroom 1980 (4 in total)			130,000			

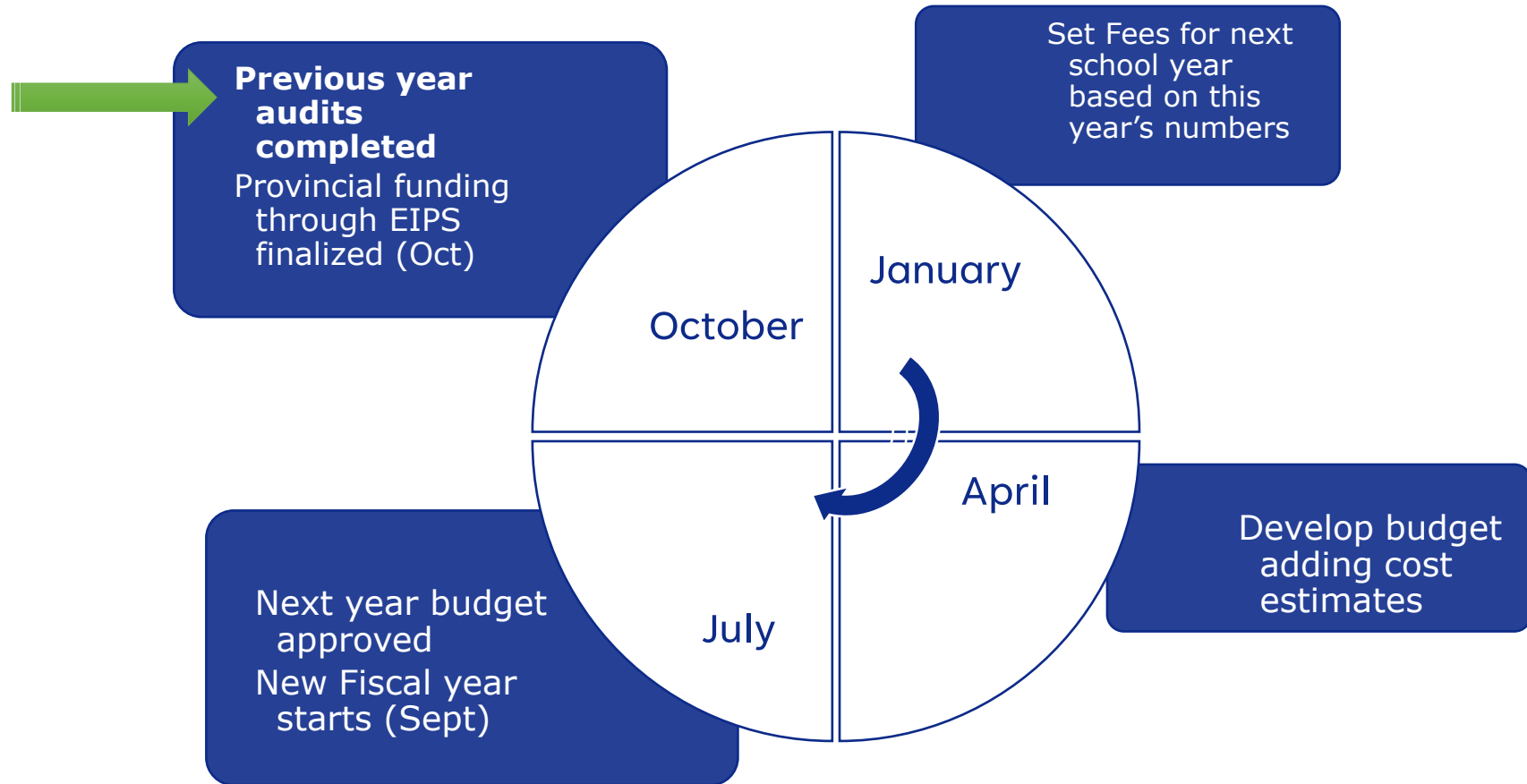
# SCS shared with SPAC

Project Type	Category	Status	Project No.	Description	Actual FY2024	Plan FY2025	Plan FY2026	Plan FY2027	Plan FY2028	Plan FY2029
MRF	CloverBar	Completed	00189	Replace hot water tank/cast iron plumbing	13,150					
MRF	CloverBar	Identified	00162	Portable & Playground Sidewalk / curb repair					23,100	
MRF	CloverBar	Identified	00170	Air Handler Unit 1 (Auditorium - Rehersal)						330,000
MRF	CloverBar	Open	00167	Boilers in M11 and M21	215,820	79,860				
MRF	CloverBar	Priority	00153	Roof - 01 - South Gym / MultiUse		132,000				
MRF	CloverBar	Priority	00161	East Parking Lot Concret Replacement			54,780			
MRF	CloverBar	Priority	00163	Repair Tripping Hazard- Front sidewalks		9,900				
MRF	CloverBar	Priority	00171	Air Handler Unit 2 (1980 Offices)						165,000
MRF	CloverBar	Priority	00175	Smoke/ Heat Detectors		99,000				
MRF	CloverBar	Priority	00177	Main Kitchen				363,000		
MRF	CloverBar	Priority	00179	Staff Kitchen / Break Room						33,000



**24/25 Budget**

# Annual Budget Process





# 24/25 Budget

- Maintenance reserve increased to address major maintenance items coming in near term
- Holding at low end of best practice for board reserve (3-6 months expenses)
- Since the budget funding provincial funding through EIPS for operational costs is increased, a result of updates on building usage and increased enrollment.
- Fees from parents will be higher from higher enrollment
- Maintenance will be higher as we used the MRF to deal with critical repairs

<b>Net Assets</b>	<b>\$479,626.00</b>
Recommended Min	\$502,937.00
Recommended Max	\$1,005,874.00

Surplus/Deficit Calculation		24/25 Budget
COSTS	<b>Capital</b>	\$842,370.00
	<b>Admin</b>	\$179,373.00
	<b>Donation/Mission/Scholarship</b>	\$53,026.00
	<b>Programming</b>	\$398,167.00
	<b>Ops</b>	\$1,274,851.00
	<b>Maintenance</b>	<b>\$440,822.00</b>
<b>Total Costs</b>		<b>\$3,188,609.00</b>
INCOME	<b>Income from EIPS</b>	<b>\$1,176,861.00</b>
	<b>Donations/Missions/Interest</b>	\$61,250.00
	<b>Fees from Parents</b>	<b>\$1,998,360.00</b>
	<b>Total Income</b>	<b>\$3,236,471.00</b>
<b>Costs</b>	<b>\$3,188,609.00</b>	
<b>Income</b>	<b>\$3,236,471.00</b>	
<b>Surplus/Deficit</b>		<b>\$47,862.00</b>

# 24/25 Budget

- This view shows what provincial funding comes through EIPS and how it is applied.

	Category	Total	Parent Fee	EIPS Funding	
COSTS	<b>Capital</b>	\$842,370.00	= \$396,450.00	+ \$445,920.00	EIPS SCE Lease
	<b>Admin</b>	\$179,373.00	= \$179,373.00		
	<b>Programming</b>	\$398,167.00	= \$398,167.00		
	<b>Ops</b>	\$1,274,851.00	= \$749,736.00	+ \$525,115.00	EIPS SCE/SCS O&M Grant
	<b>Maintenance</b>	\$440,822.00	= \$184,298.00	+ \$205,826.00	EIPS SCS Lease

# Questions?

[scasociety@spac.ca](mailto:scasociety@spac.ca)

