

Governing Board Guide to Continuing Education Centre Budgets

Governing Board Responsibility

- Advise the centre director on the needs of the centre.
- [Section 95](#) of the [Education Act](#) – The governing board is responsible for adopting the centre's annual budget proposed by the centre director, and shall submit the budget to the school board for approval.
- Be consulted throughout the budget process regarding objectives, principles and criteria or distribution of financial resources as per [section 275](#) of the [Education Act](#). This is done through the January school board budget consultation.

Centre Surpluses and Deficits

- Centres are not permitted to run deficits. Any deficit must be reimbursed the following year.

Expenses Paid by the Board and not on the Centre Statement

- Salaries for centre director, support staff, teachers, integration aides and caretakers
- Energy, maintenance and caretaking equipment and services
- Capital projects such as roofing, windows and boiler replacements
- Computer purchases through MEESR grants
- Professional Development
- Textbooks for new curriculum
- Grass cutting and snow removal

Revenues Received by the Centre: [First Page of Budget Template](#)

- FTE Operating Grant Fund 1 – Centres receive per capita revenue to cover expenses such as phones, fax, administrative paper and part of the photocopier machine, replacement textbook purchases, library books and audio visual equipment.
- Capital Grant Fund 2 is a per capita allocation to fund capital purchases such as chairs, desks, whiteboards etc.
- Emploi-Québec – contracts received to educate unemployed Quebecers.
- Bank interest is money earned on bank deposits.
- Service & Material Fees from students – fees paid by students for services and materials required to complete the program.
- Field Trips – revenues associated with busing, entrance fees, supervision, ski and museum trips, etc.
- Sale of Products/Services – hairdressing products, food services products, etc., sold to public.
- Other could include amounts received donations etc.

Expenses Paid by the Centre

- Administration – expenses associated with operating the centre, i.e. bank fees, office supplies, mail, calendars etc.
- Printing for Students and Teachers – expenses including monthly photocopy lease, click charge, paper and toner.
- Books – cost of student workbooks.
- Centre Fees – funds collected to commence new programs in continuing education.

- Field Trips – defined in [Policy 3.8 – Extra-Curricular Activities and Field Trip Policy](#) as (centre)-sponsored, first-hand educational experiences for students taking place off the (centre) premises that supplement class activities
- Materials and Supplies/Contracts are any materials, supplies or contracts paid for by the centre.
- Publicity includes any radio, television, newspaper, circular or other advertising paid for directly by the centre.
- Computers include hardware, printers, and cartridges. Computers purchased through fundraising are included in this cell. Computers and smart boards purchased through MEESR grant are not included on the centre income statement.
- Capital includes purchases such as chairs, desks and other local initiatives. When new classes are opened the board assumes the cost of desks and chairs.
- Repairs and Maintenance – centre initiated small maintenance jobs such as painting of an office, addition of electrical plugs for a smart board, soundproofing of a room.
- Other is for expenses not identified elsewhere.
- Contingency – an amount set aside to deal with potential shortfalls due to reduced enrollment etc.

Net Results

- Net Results is the actual or budgeted surplus or deficit for the school year. This may be an intentional budgeted deficit if the centre is carrying forward a surplus or had funds held in trust from the previous school year. The expenses for the in trust items would be indicated as current year expenses. The centre might also budget a surplus had they been carrying a deficit from the prior year.

Second Page of the Budget Template

- In Trust Reserve Prior Year – Amount set aside from the prior year which qualifies as In Trust such as donations in memoriam for graduation or PPO fundraising. This amount should be reduced in the subsequent year, as an expense will be entered for the donation for the graduate. i.e. \$1,000 donation with \$100 used annually would be reduced to \$900 the following year with the \$100 being shown as an expense. However new donations might be received which would increase the In Trust until they are expensed in subsequent years.
- Net results current year is taken from the bottom of the first page of the document.
- Accumulated Surplus/Deficit Prior Year – Amount a centre had available as a surplus or deficit from prior years, not necessarily from the last year but could be accumulated over many years. This amount is calculated AFTER the In Trust amounts are deducted. Therefore it does not include amounts received as donations or PPO.
- Subtotal is the combined amounts of the in trust reserve prior year, plus (or minus if in deficit) the results of the current year, plus the accumulated surplus/deficit prior year.
- Less In Trust Current Year – amount set aside from the current year which qualifies as In Trust such as donations in memoriam for graduation or PPO fundraising.
- Non-Reserved Accumulated Surplus – the subtotal minus in trust current year leaves the surplus or deficit available to the centre for the subsequent year.

Table 7: Budget Template Continuing Education Centre

FTE ENROLMENT		June Proposed Budget 2014-2015	November Revised Budget 2014-2015	March 31st Actual 2014-2015	May - June Proposed Budget 2015-2016
Actual 2013-2014					
REVENUES					
FTE Operating Grant FUND 1					
Capital Grant FUND 2				\$ -	
Emploi-Québec	\$ -			\$ -	
Bank Interest	\$ -			\$ -	
Service & Material Fees from students	\$ -			\$ -	
Field Trips	\$ -			\$ -	
Sale of products / services	\$ -			\$ -	
Other	\$ -			\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Administration	\$ -			\$ -	
Printing for Students and Teachers	\$ -			\$ -	
Books	\$ -			\$ -	
Center Fees	\$ -			\$ -	
Field Trips	\$ -			\$ -	
Materials and Supplies/Contracts	\$ -			\$ -	
Publicity	\$ -			\$ -	
Computers	\$ -			\$ -	
Capital	\$ -			\$ -	
Repairs and Maintenance	\$ -	NA		\$ -	NA
Other	\$ -			\$ -	
Contingency * (maximum 5% of total expenses)	NA			NA	
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
NET RESULTS	\$ -	\$ -	\$ -	\$ -	\$ -

* Contingency is an amount set aside for unexpected expenses during the year or to compensate for reductions in enrollment etc.

	Actual 2013-2014	June Proposed Budget 2014-2015	November Revised Budget 2014-2015	March 31st Actual 2014-2015	May - June Proposed Budget 2015-2016
In Trust Reserve Prior Year	\$ -		\$ -	\$ -	
Plus Net Results Current Year	\$ -		\$ -	\$ -	
Plus Accumulated Surplus/Deficit Prior Year			\$ -	\$ -	
Sub total	\$ -		\$ -	\$ -	
Less In Trust Reserve Current Year					
Non-Reserved Accumulated Surplus	\$ -		\$ -	\$ -	

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| A. | <p>Upon adoption of the "November Revised Budget 2014-2015", please forward with the signed governing board resolution by internal mail to the Regional Director.
 Please e-mail the updated spreadsheet to the Regional Director and Joseph D'Agostino
 DEADLINE: December 12, 2014</p> |
| B. | <p>Upon adoption of the "May-June Proposed Budget 2015-2016", please forward with the signed governing board resolution to the Director General.
 Please e-mail the updated spreadsheet to the Regional Director and Joseph D'Agostino
 DEADLINE: June 29, 2015</p> |