

# **Governing Board Guide to Daycare Budgets**

## **Governing Board Responsibility**

- Advise the principal on the needs of the daycare.
- [Section 95](#) of the [Education Act](#) – The governing board is responsible for adopting the school's annual budget proposed by the principal, 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](#).

## **Daycare Surpluses and Deficits**

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

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

- MEESR Allocation for Daycare – The MEESR provides partial funding for daycare educator and the daycare technician salaries, materials, capital, handicap assistance, for daycare users attending on a pedagogical day and for snacks in some schools.
- Parent Fees – as of July 1<sup>st</sup>, 2015 includes the \$8.00 a day payment from daycare users and the daily fee paid by lunchtime users. This amount will be indexed on January 1<sup>st</sup>, 2016.

## **Expenses Paid by the Daycare**

- Salaries for daycare technician, daycare educators and lunch time supervisors.
- Materials for use by daycare users such as crafts, balls, games etc.
- Snacks when paid for through MEESR grants.
- Field Trip expenses for entrance fees and transportation.
- Capital includes purchases such as tables, chairs and other local initiatives.
- Administration includes daycare educator first aid courses (CPR and AED use) telephone lines, first aid kit, travel and meeting expenses.
- Administrative Fee charged by School for expenses such as photocopy charges, printing, paper costs, telephone and fax machine, use and replacement of furniture and equipment, computers, paper and printer costs.
- 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 result is the actual or budgeted surplus or deficit for the school year. This may be an intentional budgeted deficit if the school is carrying forward a surplus or had funds held in trust. The expenses for the in trust items would be indicated as current year expenses. The school might also budget a surplus had they been carrying a deficit from the prior year.

## **[Second Page of the Budget Template](#)**

- Accumulated Surplus/Deficit Prior Year – Amount a daycare had available as a surplus or deficit from prior years, not necessarily from the last year but could be accumulated over many years.
- Net result current year is taken from the bottom of the first page of the document.
- Accumulated Surplus/Deficit – The accumulated surplus/deficit prior year plus the net result current year is the surplus or deficit available to the daycare for the subsequent year.

Table 8: Budget Template Daycare


	Actual 2014-2015	June Proposed Budget 2015-2016	November Revised Budget 2015-2016	March 31st Actual 2015-2016	May - June Proposed Budget 2016-2017
<b>REGULAR DAYCARE ENROLMENT</b>					
<b>SPORADIC DAYCARE + LUNCH ENROLMENT</b>					
<b>REVENUES</b>					
<b>MELS ALLOCATION FOR DAYCARE</b>					
Salaries, Materials			\$ -		
Capital			\$ -		
Handicapped			\$ -		
Pedagogical Day			\$ -		
Snacks			\$ -		
Pre-k					
<b>PARENT FEES</b>					
Enrolment Revenue (daycare/lunch)					
Other (ex: csst)					
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>					
Salaries	\$ -			\$ -	
Other salaries (ex: Verdun pre-k)	\$ -			\$ -	
Materials	\$ -			\$ -	
Snacks	\$ -			\$ -	
Field Trips	\$ -			\$ -	
Capital purchases	\$ -			\$ -	
Administration	\$ -			\$ -	
Admin. Fee charged by School	\$ -			\$ -	
Other	\$ -			\$ -	
Contingency * (maximum 5% of total expenses)	NA			NA	
<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET RESULTS</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual 2014-2015	June Proposed Budget 2015-2016	November Revised Budget 2015-2016	March 31st Actual 2015-2016	May - June Proposed Budget 2016-2017
Accumulated Surplus/Deficit Prior Year			\$ -	\$ -	
NET RESULTS CURENT YEAR	\$ -		\$ -	\$ -	
Accumulated Surplus/Deficit	\$ -		\$ -	\$ -	

- A.** When the "November Revised Budget 2015-2016" has been completed, the template must be sent by e-mail by the Principal to **Johanne Levac, Daycare Manager & to Regional Director**.  
**DEADLINE: December 15, 2015.** Also, upon adoption of the "November Revised", please forward with the **signed governing board resolution to your Regional Director.**
- B.** The "March 31st Actual 2015-2016", template must be sent by e-mail by the Principal to Johanne Levac, Daycare Manager: **DEADLINE: May 31st, 2016.**
- C.** Upon adoption of the "May-June Proposed Budget 2016-2017", please forward with the **signed governing board resolution to your Regional Director. Please e-mail to Johanne Levac updated template**  
**DEADLINE: June 30, 2016**

**Table 9: Projected Daycare Budget Worksheet  
2015-2016**

<b>Projected Daycare MELS Allocation</b>			
<u>Number of regular students</u>			
Less than 100 regular students	_____ x	 \$744.00 =	\$ -
Between 100-199 regular students	_____ x	\$600.00 =	\$ -
200+ regular students	_____ x	\$400.00 =	\$ -
Total Salaries :		=	<u>\$ -</u>
4yr. Old program , # of students			
<b>Total 4yr. Old program (Verdun Elem. Only)</b>	_____ x	\$ 1,455.00 =	<u>\$ -</u>
<b>4 yr old full time kinder(Riverview)</b>	_____ x	\$ 728.00 =	<u>\$ -</u>
Reg. Handicapped student codes			
(14,23,24,36,42,44,50,53,99)	_____ x	\$ 4,288.00 =	<u>\$ -</u>
(33,34)	_____ x	\$ 2,310.00 =	<u>\$ -</u>
Sporadic Handicapped (all codes above)	_____ x	\$ 1,816.00 =	<u>\$ -</u>
Total Handicapped:		=	<u>\$ -</u>
<b>Hold back 15%</b>	<b>Total Handicapped:</b>	=	<u>\$ -</u>
Inner city funding nutrition			
Total # reg. Student:	_____ x	\$ 103.00 =	\$ -
<b>First Aid is now included with the regular allocation</b>			
<b>OTHER CALCULATION:</b>			
Capital Grant:			
<b>#Reg. As of Sept.30/14</b>	_____ x	\$ 25.29 =	_____ -
Pedagogical Days:(Projected for 15/16)			
#of estimated student, multiply by			
# of ped days for the year:	_____ x	\$ 7.93 =	_____ -

**The following will be reported directly on your Daycare Template  
(November revised)**

# **Template for Governing Board Resolution to Acknowledge Receipt of the November Daycare and Lunchtime Revised Budget**

(To be printed on the school letterhead)

WHEREAS school board procedures state that principals propose and governing boards adopt the “November revised” budget for the current year prior to December 15<sup>th</sup>, and

WHEREAS the school board daycare and lunch program template includes the prior year actual financial information to assist in the preparation of the November revised budget; and

WHEREAS the governing board of SAMPLE SCHOOL has reviewed the financial statements showing revenues of \$XXXX and expenses of \$XXXX, and giving a net result of \$XXX (please put in parenthesis if a deficit), and a cumulative non reserved surplus (deficit) as at June 30, 2015 of \$XXX; and

WHEREAS the governing board of SAMPLE SCHOOL has reviewed the proposed 2015-2016 November revised budget as submitted by the principal at the (date) 2015 governing board meeting, showing revenues of \$XXX and expenses of \$XXX and giving a budget net result of \$XXX (please put in parenthesis if a deficit), and a cumulative budgeted surplus (deficit) of \$XXXX; and

WHEREFORE BE IT RESOLVED that, on a motion by (name), seconded by (name), that the November revised budget for the 2015-2016 school year be accepted.

\_\_\_\_\_  
(name), Chairperson of Governing Board      (name), Principal

\_\_\_\_\_  
date

# **Template for Governing Board Resolution to Adopt the Daycare & Lunch Program Annual Budget**

(to be printed on the school letterhead)

WHEREAS the governing board is responsible for adopting the daycare & lunch program annual budget proposed by the principal, and shall submit the budget to the school board for approval, as per Article 95 of the Education Act; and

WHEREAS the principal shall prepare the annual budget of the daycare & lunch program (and) submit it to the governing board for adoption, as per Article 96.24 of the Education Act;

WHEREAS the governing board of SAMPLE SCHOOL has reviewed the 2015-2016 annual daycare & lunch program budget as submitted by the principal at the \_\_\_\_\_ 2015 governing board meeting:

WHEREFORE BE IT RESOLVED that, on a motion by (name), seconded by (name), the annual daycare & lunch program budget for the 2015-2016 school year be adopted.

\_\_\_\_\_  
(name), Chairperson of Governing Board

\_\_\_\_\_  
(name), Principal of School

\_\_\_\_\_  
(date)