

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 1st, 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 1st, 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

CONFIDENTIAL


REGULAR DAYCARE ENROLMENT SPORADIC DAYCARE + LUNCH ENROLMENT							
Actual 2014-2015			June Proposed Budget 2015-2016	November Revised Budget 2015-2016	March 31st Actual 2015-2016	May - June Proposed Budget 2016-2017	
REVENUES							
MELS ALLOCATION FOR DAYCARE							
Salaries, Materials				\$ -			
Capital				\$ -			
Handicapped				\$ -			
Pedagogical Day				\$ -			
Snacks				\$ -			
Pre-k							
PARENT FEES							
Enrolment Revenue (daycare/lunch)							
Other (ex: csst)							
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENSES							
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		
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 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**

Projected Daycare MELS Allocation			
<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 :		=	\$ -
4yr. Old program , # of students			
Total 4yr. Old program (Verdun Elem. Only)	_____ x	\$ 1,455.00 =	\$ -
4 yr old full time kinder(Riverview)	_____ x	\$ 728.00 =	\$ -
Reg. Handicapped student codes			
(14,23,24,36,42,44,50,53,99)	_____ x	\$ 4,288.00 =	\$ -
(33,34)	_____ x	\$ 2,310.00 =	\$ -
Sporadic Handicapped (all codes above)	_____ x	\$ 1,816.00 =	\$ -
Total Handicapped:		=	\$ -
Hold back 15%	Total Handicapped:		\$ -
Inner city funding nutrition			
Total # reg. Student:	_____ x	\$ 103.00 =	\$ -
First Aid is now included with the regular allocation			
OTHER CALCULATION:			
Capital Grant:			
#Reg. As of Sept.30/14	_____ 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 15th, 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)