

Budget Template for Centres

Guiding Document

Completion of a budget is part of the child care centre application process. The Ministry of Education has developed a **Budget Template for Centres** to assist with this request. This template will calculate the centre's projected revenues and expenses based on the amounts the applicant enters for each category.

The total annual grant amounts are an estimate based on the information provided by the organization. Actual grant amounts the organization will receive from the Ministry of Education are dependent upon multiple variables including approved number and age designation of spaces.

The template is an Excel document that contains three worksheets. When an organization provides their estimations, the template's built-in calculations populate additional cells which will identify potential revenue and expenses.

The three worksheets are:

- Inputs;
- Actual Grants; and,
- Budget.

Inputs to Calculate Annual Grants

The first worksheet in the template is **Inputs**. The *Description* section is used to calculate multiple sources of grant funding a centre may receive from the Ministry of Education.

The following information is **required** to complete this section:

- the number of spaces for each age category of child:
 - Only those centres located in the Northern Saskatchewan Administrative District should fill in the 'Northern Region' lines if applicable.
- the number of early childhood educators;
- the wages per hour of each certification level; and,
- the proposed child care fees - refer to [Setting Fee Schedules - Centres](#).

Additional Information:

- Projected calculations consider the geographical location of the centre. Centres located in the Northern Saskatchewan Administrative District (NSAD) are funded at a higher rate than those not in the NSAD in recognition of the additional costs associated with living in that region.
- If the combined work hours of more than one employee equal the hours of a full-time position, record this as one full-time equivalent (FTE). For example, if an organization anticipates they will have two part-time employees each working four hours per day, they will combine their total hours to be one full-time staff member.

- Further clarification on staffing, early childhood educators certification levels and child to staff ratios can be found in Part IV – Standards For Centres of the Child Care Licensee Manual:
 - Section 41 Centre Director and Supervisor
 - topic: director and supervisor requirements
 - Section 42 Child Care Workers
 - topic: child care workers and percentage of early childhood educators required
 - Section 43 Exemptions
 - topic: early childhood educator exemptions
 - Section 49 Duty to Supervise
 - topic: supervision of children by child care workers
 - Section 50 Groups
 - topic: caring for children in age categories
 - Section 51 Maximum Group Size
 - topic: maximum number of children cared for in each age group
 - Section 52 Supervision at Centres
 - topic: staff-to-child ratios

Annual Grants

The second worksheet in the template is **Annual Grants**. The grant amount calculated in this workbook is an estimate based on the information provided in the Inputs worksheet. Actual grant amounts may vary depending on specific circumstances. This worksheet has three categories of grants that are provided by the Ministry of Education to child care centres.

Grants for Child Care Centres fall into three categories:

- Capital/Start Up Grants;
- Operational Grants; and,
- One-time Grants.

Capital/Start-Up Grants

Capital/start-up grants support the development of centres following the space allocation. There are two grants in this category: Space Development Grant and Start-Up Grant.

Additional Information

- Further clarification on capital grants is in Section VII - Grants of the of the Child Care Licensee Manual:
 - Section 77 Start Up Grants – Centres
 - topic: a grant to assist with expenses incurred for centre development
 - Section 78 Space Development Capital Grants – Centres
 - topic: a grant is to assist with the expenses incurred in opening new child care centre space (e.g., equipment, furnishings).

Operational Grants

Operational grants assist with the costs of day-to-day expenses and support ongoing operations and program delivery. Operational grants consider multiple factors such as the number of staff, early childhood education certification levels of staff, and the number of and ages of children. These grants are intended to support staff salaries, administrative functions and other essential operational needs.

The following list identifies available grants and the applicable section of the Child Care Licensee Manual:

- Section 83 Early Childhood Service Grants - Centres
- Section 83.1 Early Childhood Services – Northern Centres
- Section 84 Support Services Grants – Teen Student Support Centres
- Section 87 Northern Transportation Grant - Centres
- Section 92 Tuition Reimbursement Grants
- Section 94 Individual Inclusion Grants
- Section 95 Enhanced Accessibility Grants

The following grants require an additional application.

- Wage Enhancement Grant
- Parent Fee Reduction Grant
- Professional Development Grant

One-Time Grants

The Ministry of Education provides one-time grants to facilities. One-time grants have specific criteria and are provided without any expectations of recurring financial support. Once these grants are allocated, no additional funding is provided. There are two specific one-time grants provided prior to centre opening based on the number of licensed spaces:

- Active Play Grant; and,
- Play and Exploration Grant.

Annual Operating Budget

The third worksheet is **Annual Operating Budget**. This worksheet summarizes the monthly and annual budget required to operate.

This part of the template includes:

- Revenue;
- Staff;
- Administration Costs;
- Physical Facility;
- Professional Development;
- Consumable Supplies; and,
- Equipment and Furnishings.

The 'Revenue' section will populate based on previously provided information. This includes facility fees, total grants and other revenue.

The *'Staff'* section requires salary calculations. A hyperlink is embedded in the worksheet to assist with these calculations for payroll deductions. When calculating staff wages, start with the annual salary cost then divide by twelve for the monthly cost. Two pay periods will be missed on the annual calculation when starting with the monthly cost and calculating a bi-weekly payment.

'Administration Costs' take into consideration expenses related to the overall management and operations of the child care centre. This may include items such as a computer, required software and costs for accounting services/book-keeping to name a few.

'Physical Facility' takes into account expenses related to the mortgage or lease of the child care facility, utilities, and facility repairs and maintenance.

The *'Professional Development'* section considers those expenses related to the child care staff's professional learning and development, including the centre's professional memberships (i.e., SECA), and requirements that are necessary to maintain a child care licence such as Early Childhood Education classes or first aid and CPR courses.

'Consumable Supplies' those items that are used up or depleted during regular child care operations or specific activities. These supplies need to be replaced after they are consumed. They are typically not intended for long-term use or reuse and the costs should be accounted for as part of the operational budget.

'Equipment and Furnishings' category considers items that are used in the child care centre's operations. These items have a longer lifespan than *'Consumable Supplies'*. Equipment costs can be categorized as different than supplies because they involve larger, more durable items that support ongoing activities. Equipment and furnishings may require maintenance and occasional upgrades and should be factored into a budget. It is important to consider equipment purchases that may depreciate or may need to be replaced.

Budgets for Centres Template Key

Abbreviation	Term
ECE	Early Childhood Educator
ECS	Early Childhood Services
PFC	Parent Fee Reduction