

## Tool Kit for Boards of Directors Implementation of 2025/2026 ELCC Wage Grid

The documents in the toolkit have been updated to reflect the Wage Grid Supplement being applied as an increase to the operating grant rates effective April 1, 2025, as well as the increase to the base operating grant rates effective April 1, 2025.

### Wage Grid Resources

- 1) *Developing or Revising a Facility's Salary Scale Based on 2025/2026 Wage Grid*
  - Provides a description of the recommended steps to implement the Wage Grid.
  - Includes a copy of the 2025/2026 Wage Grid chart.
  - Includes scaling examples for different positions using the new *Target* wages from the 2025/26 Wage Grid as Level 1 with 7 levels and 3.5 percent increases between levels.
- 2) To review circulars and webinar materials related to the implementation of the 2025/26 Wage Grid, visit [Province of Manitoba | education - Notices and Circulars \(gov.mb.ca\)](https://www.gov.mb.ca/education/NoticesandCirculars/).

### Budget Resources

*The Roles, Responsibilities and Functions of a Board - A Board Development Guide* [Financial Management](#) section is an overview of the financial governance responsibility of the board of directors to help make informed and responsible decisions on the budget, financial policies and to understand the financial reports.

With access to the facility's User ID and password, Child Care Online (CCO) may be used to develop a draft/revised budget. Working copies remain available for 30 days on the CCO system from the last time they were saved.

- 1) *Operating Budget Template April 2025*
  - This excel spreadsheet reflects the CCO operating budget submission and includes formulas to calculate facility revenue and expenditures to develop multiple versions of a draft/revised budget.
    - It has been revised to include the April 1, 2025 grant rates.
    - It includes revised calculations for parent fees to reflect the reduced regulated maximum fees effective April 2, 2023 for infant, preschool, nursery and on school days for school age children and effective December 8, 2024 for school age children on non-school days, as well as the Reduced Parent Fee Revenue funding.
    - Entry of different salaries for individual staff will help the board to assess the effect various revisions to the facility's salary scale would have on the facility's total staffing expenditures as well as the overall operating budget.

## 2) *Annual Budget Guidelines April 2025*

- Applies to budget submissions for centres and nursery schools.
- Updated to include information about the Reduced Parent Fee Revenue Grant in the Revenue 1. Fees section.
- Provides a description of the different items in the *Operating Budget Template* and a CCO operating budget submission.

## **Polices and Procedures**

### 1) *Centre Funding Policies and Procedures April 2025*

- This policy outlines the eligibility and reporting requirements for provincial operating grants for infant, preschool and school age centres.
- Updated to include the April 1, 2025 operating grant rates, which are a total of the base operating and Wage Grid Supplement amounts.
- This policy outlines how utilization of spaces is calculated and the effect it may have on a facility's total operating grant. Following COVID-19 and its effects on enrollment, a grace period has been provided regarding utilization of spaces and continues until further notice.

### 2) *Funding Policies and Procedures – Nursery School Spaces April 2025*

- This policy outlines the eligibility and reporting requirements for provincial operating grants for nursery school spaces.
- It applies to nursery schools and centres with funded nursery school spaces.
- Updated to include the April 1, 2025 operating grant rates.
- This policy outlines how utilization of spaces is calculated and the affect it may have on a facility's total operating grant. Following COVID-19 and its effects on enrolment, a grace period has been provided regarding utilization of spaces and continues until further notice.

### 3) *Financial Statements Requirements for Nursery Schools January 2021*

- Outlines reporting requirements and the format in which nursery school financial statements must be prepared and submitted to the ELCC Division.

### 4) *Policies and Procedures - Fees for Additional Services and Letter - Policies and Procedures - Fees for Additional Services*

- Outlines the circumstances under which a funded facility may charge fees for additional services and explains the actions to be taken by the centre or nursery school.

## Board Governance and Management Resources

- 1) To access *The Roles, Responsibilities and Functions of a Board - A Board Development Guide*, visit [Province of Manitoba | education - Home Page \(gov.mb.ca\)](https://www.gov.mb.ca/education/). It includes valuable information, including:
  - Resources on various topics such as the *Establishing By-Laws, Role of the Board and Board/Executive Director Relations*
  - Worksheets such as *Board and Staff – Who Does What?* and *Board Member Checklist*
- 2) To access the Manitoba Child Care Association (MCCA) online board training, visit <https://mccahouse.org/professional-development/board-governance>
- 3) *The Basics of Effective Board Governance: An Online Board Orientation Resource for Early Learning & Child Care Centres* is available in English and French. It continues to be available at no cost for the boards of directors and management of non-profit centres and nursery schools in Manitoba through funding under the Canada-Manitoba Early Learning and Child Care Agreement.
- 4) Your facility may already have the MCCA's *Human Resource Management Guide for Early Learning and Child Care Programs*.
  - It contains information about job descriptions, developing contracts, writing personnel policies, understanding and interpreting Employment Standards legislation and more.
  - The 2021 edition includes two new chapters, and revisions and updates to all existing chapters.
  - A flash drive is included with all the sample forms that will allow boards to customize much of the information to the needs of the facility.
  - To learn more about this resource, visit <https://mccahouse.org/professional-development/resources>