

# 502 Site-Based Budgeting

## Belief

The Maskwacis Education Schools Commission (MESC) follows cultural and traditional teachings of the Maskwacis Cree, in particular Wahkohtowin. Wahkohtowin is the belief that all things are related and connected, that all of existence has spirit and that living in a good way requires us to maintain good relationships with each other and other aspects of existence. We recognize that respect for mother earth, elders, youth, and the Treaties are paramount to planning ahead and making decisions for future generations.

The MESC believes that the best financial decisions are made when site-based leaders have opportunities for involvement in the decisions that affect their sites, schools, or departments. The MESC encourages and supports a site-based budgeting process that results in enhanced collaboration, communication and team-building.

## Procedures

1. Funds shall be allocated to each operating site based upon the following considerations:
  - 1.1. The number of students and allocation per student by school type.
  - 1.2. Equitable distribution of funds.
  - 1.3. Organized distribution of funds through major expense categories.
  - 1.4. Funds are determined in consultation with each site by their program and staffing needs.
2. The information on which allocations are based shall be clear, consistent and easily obtainable from the Associate Superintendent of Business Services.
3. Funds allocated to sites are intended to be used for expenses aligned with the sites major expense categories.
4. Capital asset funds will be allocated as outlined in the Capital Plan.
5. Capital identified in the capital asset 5 year plan is to be used as a guideline and Associated Superintendents, Principals, or Directors may request permission from the Superintendent when a transfer of operating funds to capital is required, the site must demonstrate to the Superintendent the need for such equipment or project and that funds are available within their budget.
6. New and unbudgeted capital expenditures over \$150,000 must be approved by the Superintendent and will be reported to the Board as information.
7. Associate Superintendent, Directors, and Principals shall be held accountable for budgeting the funds allocated to their site. They are expected to plan for balanced budgets. Any budget deficits are to be approved by the Superintendent.

8. Site Deficits:
  - 8.1. The Superintendent has the authority to authorize additional funds to sites in a deficit position pending availability of funds.
  - 8.2. If a site incurs a deficit, the Associate Superintendent of Business Services must be notified to reallocate budget line items to address the shortfall and notify the Superintendent.

## **References**

MESC Board of Governors Policy; EL-3, EL-4 and EL-5