

**SCHOOL DISTRICT NO 48. (SEA TO SKY)**

**POLICY SERIES 800 – BUSINESS PROCEDURES**

**801                    BUDGET**  
**801.1                Operating Budget Development**

The Board of Education is required by the School Act to prepare an annual operating budget in the form and containing the content specified by the Minister of Education. The Board will adhere to all statutory and contractual requirements in the preparation of the budget.

The Board believes that the budget development processes consists of a planning phase, an implementation phase, and a review phase, and that all phases are to be carried out in a planned, open and consultative manner. Since the annual budget is an aggregate of school and district level budgets, it is expected that appropriate consultation and discussion takes place at the appropriate level.

The Board recognizes that certain revenue and expenditures are fixed in nature and that remaining budget choices will be made amongst competing priorities. To ensure accountability for funding allocation choices, as much as possible all budgets will be based on service plans that describe the services provided, the desired outcomes and the resources required.

When developing the budget priorities, one of the standing criteria will be fiscal sustainability of programs and services.