

**TALBOT COUNTY
PUBLIC SCHOOLS
EASTON, MD 21601**

**POLICY CODE
4.2
ADOPTED: 01/09/80
REVIEWED: 06/01/10**

BUDGET PLANNING

- I. The Public School Laws of Maryland, (Chapter 22, 1978), Division II, Title 5-101 provides the statutory guidelines for developing, gaining approval, and disbursing the funds associated with the annual current operating budgets of the county school systems in Maryland. Under these general provisions, the Talbot Board of Education, with the assistance of the Superintendent, has the responsibility to develop, approve, and adopt an annual school operating budget based on the educational needs of the total school system.
- II. In carrying out this responsibility, the Board considers the budget and the budgeting process as a major planning, review, and control tool in the management of the public educational system for Talbot County. As such, the budget will reflect the Board's educational plan for the county.
- III. In addition, the Board views the operating budget as an accountability document whereby the county's overall program of public education is justified. To this end, it is the policy of the Board to encourage participation by the general public in the review of its operating budget.

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