

**Purpose**

To identify Board priorities as a guide for budget planning

**Definitions**

N/A

**Policy Statement**

As a result of limited funding available for education, the Board of Education is required to establish priorities for expenditures (e.g., Safety and welfare of children and employees, educational program and curriculum, pupil services, physical facilities, community services).

Funds from State or Federal sources that are targeted for specific programs and services must be used for the purposes intended, regardless of local priorities.

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<b>Legal Reference</b>	Annotated Code of Maryland	§4-205, §5-101 through §5-105	
<b>Policy History</b>	<b>Adopted</b> 1993	<b>Reviewed</b> 2005	<b>Revised</b> Sept. 13, 2005, 1 <sup>st</sup> Reading Oct. 11, 2005, 2 <sup>nd</sup> Reading