

**CONCEPT AND ROLES****Business (3100-3499 Section)**

The Board of Education recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board of Education intends to:

1. Encourage advance planning through the best possible budget procedures.
2. Explore all sources of dollar income.
3. Guide the expenditure of funds so as to extract the greatest educational returns.
4. Expect top quality accounting and reporting procedures.
5. Maintain the level of unit expenditure needed to provide high quality education within the ability of the community to pay.
6. Make environmentally sensitive choices in a fiscally responsible manner.

**Non-Instructional Operations (3500 Section)**

The Board of Education expects the operation and maintenance of school plant and equipment to set high standards of safety, to promote the health of pupils and staff, to reflect the moral and cultural aspirations of the community at its best, and to support environmentally the efforts of the staff to provide a good education.

Litchfield Board of Education  
Policy Adopted: May 10, 1983  
Policy Reviewed: October 1, 1998  
Policy Revised: September 9, 2009