APPENDIX D

BUDGETING PHILOSOPHY

Based on fundamental needs:

1. Capacity of the school to provide educational programming for a diverse student body
2. Re-orient the professional educator to the realities of modern day life
3. Restructure the school system so that it can deliver services to the multiplicity of clients, i.e. flexible programming
4. Identification and procurement of resources with which to carry out the massive educational task
5. Comprehensive and coordinated planning activities to proceed not only in the educational system, but between and among the diverse agencies designed to serve a community
6. Finally, a broader involvement in the concerns and problems of the entire educational system is needed. A recognition of the interdependence of the total school community is required.

Sparta budgetary practice is to achieve a balance between accountability and freedom in all parts of the educational system. Both are essential in public education. Without accountability, a system may become self-serving, without freedom, people lack a sense of personal responsibility, self-worth, and involvement.

The primary idea is that the greatest possible improvements in the school system will be attained when local schools are given the freedom to solve their own problems.

It is the desire of the Board that this budgetary practice stimulate individuality and also acknowledges diversity. It encourages constructive competition and relies on the release of the total resources of all who engage in renewal at the building level. It makes clear that teachers, administrators, parents, and students at the building level are curriculum builders, appraisers of performance, and providers of instruction.

Parent contact is important in the form of assessing needs of school and community. While the School Board stopped short of parent voting councils, each year greater interaction with school community members in relation to individual school budgets and operation will occur. Use of parent/teacher groups, booster groups, and committees to develop philosophy and review school operation will increase.