

METHODOLOGY FOR SUPPLEMENT NOT SUPPLANT**FILE: DFAB-R1**

The Board of Education of Allegany County uses a combined approach methodology. Staffing is based on student enrollment; salary amounts are not considered. Some categories of funding are made on a per pupil basis. Some funding is based upon an equal amount distributed to each school.

The Board of Education of Allegany County uses the following guidelines for the distribution of state and local funds to schools:

Category	Student Enrollment	Per Pupil Amount	Per School Allotment
Staffing	X		X
Class Size	X		
Instructional Materials		X	
Equipment/Repairs			X
Office Supplies			X
Consumable Supplies		X	
Operations Allotment			Based on operational needs of school

According to policy DFAB Methodology for Supplement Not Supplant, schools should apply the following guidelines:

STAFFING

POSITION	RECOMMENDATIONS
Principal	1 principal per school
Assistant Principal	Based on student enrollment: Elementary – 0 or 1 AP Middle and High – 1 or 2 AP
Secretary	Elementary - 1 Middle and High - 2
Nurse	Each school has at least 1
Media Specialist	Elementary – 1 per school Middle/High – 1 technician per school, hourly employee
Special Education Facilitators	Time assigned based on caseload
School Psychologists	Time assigned based on caseload
School Social Workers	Time assigned based on caseload
Classroom Teachers	Staffed based on student enrollment
Instructional Assistants	Staffed based on student enrollment
Speech Pathologists	Based on IEP requirements
Special Education Teachers	Based on IEP requirements
Special Education Instructional Assistants	Based on IEP requirements
Resource Teachers (Art, Music, Physical Education)	Elementary - Based on students receiving 1 class in each subject per week Middle/High School – Based on student enrollment
School Counselor	Elementary – 1 per school Middle/High – 2 per school unless student enrollment < 300
EL Tutor	Based on EL qualifying student enrollment

The Chief Financial Officer is responsible for the allocation of state and local funds. The Board of Education of Allegany County's budget is compiled and approved by local county government. An annual audit of the organization is required by COMAR and performed by an approved audit firm. MSDE auditors come to the district every two years and perform an audit of the financial and statistical reports that relate to State Aid to Education Programs as well as other monitoring visits periodically. Approximately every six years, the Department of Legislative Services of the Maryland General Assembly's Office of Legislative Audits conducts an audit of the financial management practices of school districts within the state.

Board Reviewed 01/14/2020	Superintendent Approved 01/14/2020
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