

ADMINISTRATIVE REGULATION

No. 208

Board of Trustees Douglas County School District

ALLOCATION OF RESOURCES FOR COMPARABILITY

The Douglas County School District is committed to providing an equal educational opportunity for all students by allocating instructional staff and financial resources in a manner that supports comparability among schools. In allocating instructional staff and per-pupil dollars for supplies, materials, and equipment, the District will consider school size and grade configuration to ensure that students in all schools have access to comparable educational opportunities.

Instructional Classroom Staffing: All schools within the District that serve non-departmentalized grade levels, (generally grades kindergarten through sixth), may be staffed using different instructional staffing ratios that take into account school size, while maintaining comparable access to core instructional programs across schools.

Departmentalized schools serving grades seven through twelve will be allocated the instructional staff necessary to provide comparable program offerings across all schools, taking into account required course offerings, elective opportunities, and graduation requirements. The District recognizes that providing comparable program offerings in smaller departmentalized schools may require additional staff to deliver courses in all areas, which may result in lower teacher/pupil ratios at those sites.

Whenever federal program funds (e.g., Title I, Part A) are used to hire instructional classroom personnel, such personnel will be in addition to those positions allocated under the District's staffing formulas described above.

Supplies, Materials, and Equipment: School discretionary funds will be allocated to schools using a Board-approved formula for the purchase of supplies, materials, equipment and other operational costs. The District's allocation formulas recognize that small schools (for example, schools with fewer than 450 students) may require higher per-pupil allocations than large schools (for example, schools with 450 or more students) in order to provide comparable educational opportunities for all students.

In addition, new schools may receive, for one year, an additional allocation of up to 50 percent above their normal allocation in order to provide appropriate start-up supplies, materials and equipment.

Schools transitioning from a traditional calendar to a year-round calendar will receive, in the year prior to transition, an allocation of up to 50 percent above their normal allocation in order to advance necessary instructional textbook and supply purchases by one fiscal year.

ADMINISTRATIVE REGULATION

No. 208

Board of Trustees Douglas County School District

Whenever federal program funds (e.g., Title I, Part A) are used for supplies, materials, equipment or other operational costs, such expenditures will be in addition to District fund allocations.

[See Policy 208 – Allocation of Resources for Comparability](#)

Adopted: 06/89
Revised: 11/94
Revised: 12/96
Revised: 7/16/2026