

**State Initial Allotment Formulas  
FY 2023-24**

<b>Administration</b>		
<b>Category</b>	<b>Basis of Allotment (Funding Factors are rounded.)</b>	
<b>Central Office Administration (PRC 002)</b>	Increase by LEA from 23-24 Initial Allotments is 4%	
<b>Instructional Personnel and Support Services</b>		
<b>Category</b>	<b>Basis of Allotment (Funding Factors are rounded.)</b>	<b>Allotted Salary</b>
<b>Classroom Teachers (PRC 001)</b> <i>Grades Kindergarten</i> <i>Grade 1</i> <i>Grades 2 - 3</i> <i>Grades 4 - 6</i> <i>Grades 7 - 8</i> <i>Grade 9</i> <i>Grades 10 - 12</i>  <i>Math/Science/Computer Teachers</i>	The average Teacher salary increase is 4% for FY23-24 1 per 18 in ADM. 1 per 16 in ADM. 1 per 17 in ADM. 1 per 24 in ADM. 1 per 23 in ADM. 1 per 26.5 in ADM. 1 per 29 in ADM.  1 per county or based on sub agreements.  IFE Conversions for FY24 are calculated at the Teacher state wide average salary including benefits (\$77,051)	LEA Average
<b>Program Enhancement (PRC 004)</b>	1 per 1:191 in K-5 ADM	LEA Average
<b>Teacher Assistants (PRC 027)</b>	The number of classes is determined by a ratio of 1:21. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes	\$43,530
<b>School Health Personnel (PRC 006)</b>	1 position per LEA; additional positions per 419.69 in ADM rounded to the nearest half position. PRC change per SL2023-134 (HB259)	State Wide Average
<b>Instructional Support (PRC 007)</b>	1 per 415.12 in ADM. PRC change per SL2023-134 (HB259)	State Wide Average
<b>School Building Administration (PRC005)</b>  Principals  Assistant Principals	Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM only.  1 month per 98.53 in ADM (rounded to nearest whole month)	LEA Average  LEA Average
<b>Career Technical Ed. - MOE (PRC 013)</b> <i>(LIMITED FLEXIBILITY- Salary Increase)</i>	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12.	LEA Average
<b>Classroom Materials/Instructional (PRC 061)</b> <b>Supplies/Equipment</b>	\$38.07 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing (FY24 includes \$10m non recurring Indian Gaming)	
<b>Textbooks (PRC 131)</b>	\$31.12 per ADM in grades K-12.	
<b>Employee Benefits</b>		
<b>Category</b>	<b>Basis of Allotment</b>	
<b>Hospitalization</b>	\$7,557 per position per year.	
<b>Retirement</b>	25.02% of total salaries.	
<b>Social Security</b>	7.65% of total salaries.	
<b>Statewide Average Salaries for FY 2023-24 (Benefits are not included)</b>		
<b>Category</b>	<b>Basis of Allotment</b>	
<b>Teachers</b>	\$52,381	
<b>Program Enhancement Teachers</b>	\$52,174	
<b>School Health Personnel</b>	\$58,681	
<b>Principals (MOE)</b>	\$7,264	
<b>Assistant Principals (MOE)</b>	\$6,385	
<b>Career Technical Ed. (MOE)</b>	\$5,302	
<b>Instructional Support</b>	\$58,592	
<b>School Resource Officer</b>	\$60,755	
Note: Dollars for 2023-24 position/month allotments are based on LEA's average salary including benefits, rather than the statewide average salary. They are still position/month allotments and you must stay within the positions/months allotted, not the dollars. This calculation is necessary to determine your LEA's allotment per ADM for charter schools.		
<b>Support</b>		
<b>Category</b>	<b>Basis of Allotment (Funding Factors are rounded.)</b>	
<b>Noninstructional Support Personnel (PRC 003)</b>	\$320.92 per ADM. \$6,000 per Textbook Commission members for Clerical Assistants.	

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<b>Categorical Programs</b>		
<b>Category</b>	<b>Basis of Allotment (Funding Factors are rounded.)</b>	
<b>Academically or Intellectually (PRC 034) Gifted Students</b>	\$1,460.70 per child for 4% of ADM.	
<b>At-Risk Student Services (PRC 069)</b>	<i>Each LEA receives the dollar equivalent of one resource officer (\$88,161) per high school. Of the remaining funds, 50% is distributed based on ADM (\$101.83 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$493.18 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$324,684).</i>	
<b>Children with Disabilities (PRC 032) School Aged</b>	\$5,309.31 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or a 13% cap of the allotted ADM.	
<i>Preschool</i>	Base of \$77,051 per LEA; remainder distributed based on April 1 est. child count of ages 3, 4, and PreK- 5, (\$3,371.79) per child.	
<i>Group Homes (PRC 063)</i>	Approved applications.	
<i>Developmental Day Care (3-21) (PRC 063)</i>	To be allotted in Revision	
<i>Community Residential Centers (PRC 063)</i>	To be allotted in Revision	
<b>Disadvantaged Student (PRC 024) Supplemental Funding</b>	See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.	
<b>Driver Training (PRC 012)</b>	\$208.69 per public, charter, private and federal 9th Grade ADM.	
<b>Limited English Proficiency (PRC 054)</b>	Base of a teacher asst. (\$43,530); remainder based 50% on number of funded LEP students (\$517.29) and 50% on an LEA's concentration of LEP students (\$3,692.29)	
<b>Low Wealth Supplemental Funding (PRC 031)</b>	See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.	
<b>School Technology (PRC 015)</b>	No New Appropriation ; Fines and Forfeitures (\$18M) for FY 23-24	
<b>Small County Supplemental Funding (PRC 019)</b>	ADM <	Allotment
	1,300	1,820,000
	1,700	1,774,700
	2,000	1,729,400
	2,300	1,684,100
	2,600	1,638,800
	2,800	1,593,500
	3,300	1,548,200
	<i>Please see the allotment policy Manual for Special Provisions.</i>	
<b>Transportation (PRC 056)</b>	95% of the budget was released at the time of Initial Allotments, provided by Transportation. Any reserved funds must be distributed by April 1 of that fiscal year be allocated to all school units based on efficiency.	
<b>Career Technical Education - Program Support (PRC 014)</b>	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$39.71).	
<b>Restrictions for FY 2023-24 through an ABC transfer</b>		
<b>Category</b>	<b>Restrictions</b>	
<i>Central Office Administration</i>	<i>No funds shall be transferred into this category.</i>	
<i>Teacher Assistants</i>	<i>No funds shall be transferred out of this category.</i>	
<i>Academically or Intellectually Gifted</i>	<i>No funds shall be transferred out of this category.</i>	
<i>CTE Months and Support</i>	<i>Transferred only as permitted by federal law and grants or rules by State Board of Education.</i>	
<i>Driver Training</i>	<i>No funds shall be transferred into or out of Driver's Education.</i>	
<i>Children with Disabilities</i>	<i>No Funds shall be transferred out of this category.</i>	
<i>Limited English Proficiency</i>	<i>No Funds shall be transferred out of this category.</i>	
<i>School Technology</i>	<i>No transfers in or out.</i>	
<i>Position/MOE Allotments</i>	<i>No Transfers into position or MOE categories. No transfers to purchase the same type of position.</i>	