

State Initial Allotment Formulas
2024-25

Initial Allotment - Base PRCs		
Category	Basis of Allotment (Funding Factors are rounded.)	
Classroom Teachers (PRC 0001)	The average Teacher salary increase is 3%.	
<i>Grades Kindergarten</i>	1 per 18 in ADM.	
<i>Grade 1</i>	1 per 16 in ADM.	
<i>Grades 2 - 3</i>	1 per 17 in ADM.	
<i>Grades 4 - 6</i>	1 per 24 in ADM.	
<i>Grades 7 - 8</i>	1 per 23 in ADM.	
<i>Grade 9</i>	1 per 26.5 in ADM.	
<i>Grades 10 - 12</i>	1 per 29 in ADM.	
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.	
<i>International Faculty</i>	IFE Conversions are calculated at the Teacher statewide average salary including benefits (\$78,421).	
Central Office Administration (PRC 0002)	Increase by LEA from 2023-24 Initial Allotments is 2.01%	
Noninstructional Support Personnel (PRC 0003)	\$335.99 per ADM.	
	\$6,000 per Textbook Commission members for Clerical Assistants.	
Program Enhancement (PRC 0004)	1 per 1:191 in K-5 ADM.	
School Building Administration (PRC005)	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.	
Principals	Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM only.	
Assistant Principals	1 month per 98.53 ADM (rounded to nearest whole month).	
School Health Personnel (PRC 0006)	1 position per LEA; additional positions per 436.59 ADM rounded to the nearest whole position. PRC change per SL2023-134 (HB259).	
Instructional Support (PRC 0007)	1 per 417.12 ADM. PRC change per SL2023-134 (HB259).	
Career Technical Ed. - MOE (PRC 0013)	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12. (LIMITED FLEXIBILITY- Salary Increase)	
Career Technical Ed. - Program Support (PRC 0014)	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$40.00 per ADM).	
Small County Supplemental Funding (PRC 019)	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
Please see the allotment policy Manual for Special Provisions.		
Disadvantaged Student Supplemental Funding (PRC 0024)	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.	
Teacher Assistants (PRC 0027)	The number of classes is determined by a ratio of 1:21. The Funding Factor of \$48,030.97. 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.	
Low Wealth Supplemental Funding (PRC 0031)	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.	
Academically or Intellectually Gifted Students (PRC 0034)	\$1,519.55 per child for 4% of ADM.	
Transportation (PRC 0056)	96.96% 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 and be allocated to all school units based on efficiency.	
Classroom Materials/Instructional Supplies/Equipment (PRC 0061)	\$31.51 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
At-Risk Student Services (PRC 0069)	Each LEA receives the dollar equivalent of one resource officer (\$89,671) per high school. Of the remaining funds, 50% is distributed based on ADM (\$106.71 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$535.40 per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$328,890).	
Textbooks (PRC 0131)	\$37.12 per ADM in grades K-12.	

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Initial Allotment - Non-Base PRCs	
Category	Basis of Allotment (Funding Factors are rounded.)
Driver Training (PRC 0012)	\$209.48 per public, charter, private and federal 9th Grade ADM.
School Technology (PRC 0015)	No New Appropriation; Fines and Forfeitures (\$18M) for FY 24-25
Children with Disabilities (Exceptional Children) (PRC 0032)	
School-Aged	\$5,365.09 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13% cap of the allotted ADM.
Preschool	Base of \$78,421 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK- 5, (\$5,528.06) per child.
Developmental Day Care (3-21) (PRC 063), Community Residential Centers (PRC 089 effective FY24-25), Group Homes (PRC 089 effective FY24-25)	Approved applications, revisions, and grants.
Limited English Proficiency (PRC 0054)	Base of a teacher asst. (\$46,272); remainder based 50% on number of funded LEP students (\$554.89) and 50% on an LEA's concentration of LEP students (\$3,410.83).
Supplemental Funds for Teacher Compensation (PRC 0071)	See the Allotment Policy Manual for formula for allocating supplemental funding to eligible LEAs.

Employee Benefits		
Category	Basis of Allotment	
Hospitalization	\$8,095 per position per year.	
Retirement	24.04% of total salaries.	
Social Security	7.65% of total salaries.	
Statewide Average Salaries		
Category	Base	Base + Benefits
Classroom Teachers	\$53,403	\$78,421
Program Enhancement Teachers	\$53,345	\$78,345
Principals	\$7,647	\$10,745
Assistant Principals (MOE)	\$6,470	\$9,330
School Health Personnel	\$64,330	\$92,811
Instructional Support	\$59,176	\$86,024
Career Technical Ed. (MOE)	\$5,388	\$7,905
School Resource Officer	\$61,945	\$89,671
Note: Dollars for 2024-25 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 and lab schools.		

ABC Transfer Restrictions	
Category	Restrictions
Central Office Administration	No funds shall be transferred into this category.
Teacher Assistants	No funds shall be transferred out of this category.
Academically or Intellectually Gifted	No funds shall be transferred out of this category.
CTE Months and Support	Transferred only as permitted by federal law and grants or rules by State Board of Education.
Driver Training	No funds shall be transferred into or out of Driver's Education.
Children with Disabilities	No Funds shall be transferred out of this category.
Limited English Proficiency	No Funds shall be transferred out of this category.
School Technology	No transfers in or out.
Position/MOE Allotments	No Transfers into position or MOE categories. No transfers to purchase the same type of position.
Conversions to Dollars	See the Allotment Policy Manual for the conversion rate of a specific PRC.