

Based on FY 2025

| | FY2023 | FY2024 | FY2025 |
|-------------------------------------|----------------|-----------------|-----------------|
| Total Cost Pool Expenditures | | | |
| Funds 11-60 Minus 41 | | | |
| Functions 1000-4700 and 5500 | \$9,442,895.83 | \$10,692,019.27 | \$11,139,357.33 |
| Central Services | | | |
| Function 2500 series | | | |
| Exclude 2500 with Job Class 107 | \$234,782.33 | \$245,684.24 | \$322,282.34 |
| Total Indirect Expenditures | \$234,782.33 | \$245,684.24 | \$322,282.34 |

DIVIDED BY

| | | | |
|--|----------------|----------------|----------------|
| Instruction | | | |
| Function 1000 | \$4,827,012.23 | \$5,414,489.09 | \$5,725,087.67 |
| Plus Support | | | |
| Function 2000 series | | | |
| Minus 2500 series (except 2511 with Job Class 107) | \$3,497,331.55 | \$3,887,961.56 | \$3,989,239.16 |
| Plus Non-Instruction | | | |
| Function 3000 | \$852,056.72 | \$1,074,992.06 | \$1,102,748.16 |
| Plus Facilities | | | |
| Function 4000 series | \$31,713.00 | \$66,216.33 | \$8,465.00 |
| Plus Private Schools | | | |
| Function 5000 series | \$0.00 | \$0.00 | \$0.00 |

Minus Capital Outlay / Equipment / Debt Services / Fines / Penalties

| | | | |
|--|--------------|--------------|--------------|
| All Functions with Object 440 and 700 series, 820-840, 881, 890,900 series (Management Organization object codes 377,378,393-396) | | ges:234 | gw:8 |
| | \$256,455.85 | \$488,393.16 | \$263,342.71 |

| | | | |
|---------------------------------|----------------|----------------|-----------------|
| Total Other Expenditures | \$8,951,657.65 | \$9,955,265.88 | \$10,562,197.28 |
|---------------------------------|----------------|----------------|-----------------|

| | | | | |
|---------------------------------------|-------|-------|-------|--------------|
| Central Services ÷ Other Expenditures | 2.62% | 2.46% | 3.05% | 2.71% |
| Less 10% Predetermined Rate | .26% | .24% | .3% | 0.27% |
| Indirect Cost Rate | 2.36% | 2.22% | 2.75% | 2.44% |

Indirect Cost for Fiscal Year 2027 **2.44%**