Based on FY 2025

	FY2023	FY2024	FY2025	
Total Cost Pool Expenditures Funds 11-60 Minus 41 Functions 1000-4700 and 5500	$3,205,409.93	$3,433,587.62	$3,659,989.93	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$123,215.62	$136,884.45	$141,986.83	
Total Indirect Expenditures	$123,215.62	$136,884.45	$141,986.83	
DIVIDED BY				
Instruction Function 1000	$1,465,379.79	$1,598,220.20	$1,575,779.59	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,354,873.94	$1,450,818.78	$1,580,161.15	
Plus Non-Instruction Function 3000	$260,075.11	$243,543.33	$230,143.35	
Plus Facilities Function 4000 series	$0.00	$0.00	$108,000.00	
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)	$12,000.60	$108,307.91	ges:123 gw:3 $360,317.83	
Total Other Expenditures	$3,068,328.24	$3,184,274.40	$3,133,766.26	
Central Services ÷ Other Expenditures	4.01%	4.29%	4.53%	4.28%
Less 10% Predetermined Rate	.4%	.42%	.45%	0.42%
Indirect Cost Rate	3.61%	3.87%	4.08%	**3.85%**

Indirect Cost for Fiscal Year 2027 **3.85%**