

Based on FY 2025

|  | FY2023         | FY2024         | FY2025         |                 |
|--|----------------|----------------|----------------|-----------------|
| <b>Total Cost Pool Expenditures</b>  |                |                |                |                 |
| Funds 11-60 Minus 41   |                |                |                |                 |
| Functions 1000-4700 and 5500   | \$7,729,834.60 | \$8,295,865.51 | \$8,498,502.08 |                 |
| <b>Central Services</b>  |                |                |                |                 |
| Function 2500 series   |                |                |                |                 |
| Exclude 2500 with Job Class 107  | \$162,986.85   | \$155,549.43   | \$170,794.50   |                 |
| <b>Total Indirect Expenditures</b>   | \$162,986.85   | \$155,549.43   | \$170,794.50   |                 |
| DIVIDED BY   |                |                |                |                 |
| <b>Instruction</b>   |                |                |                |                 |
| Function 1000  | \$4,088,324.91 | \$4,417,288.42 | \$4,603,863.66 |                 |
| <b>Plus Support</b>  |                |                |                |                 |
| Function 2000 series   |                |                |                |                 |
| Minus 2500 series (except 2511 with Job Class 107)   | \$2,865,112.71 | \$3,147,354.62 | \$3,130,548.91 |                 |
| <b>Plus Non-Instruction</b>  |                |                |                |                 |
| Function 3000  | \$310,552.16   | \$279,923.04   | \$286,898.14   |                 |
| <b>Plus Facilities</b>   |                |                |                |                 |
| Function 4000 series   | \$302,112.00   | \$295,750.00   | \$306,396.87   |                 |
| <b>Plus Private Schools</b>  |                |                |                |                 |
| Function 5000 series   | \$0.00         | \$0.00         | \$0.00         |                 |
| <b>Minus Capital Outlay / Equipment / Debt Services / Fines / Penalties</b>  |                |                |                |                 |
| All Functions with Object 440 and 700 series, 820-840, 881, 890,900 series<br>(Management Organization object codes 377,378,393-396) |                |                |                | ges:162<br>gw:7 |
|  | \$390,936.20   | \$434,823.99   | \$620,125.41   |                 |
| <b>Total Other Expenditures</b>  | \$7,175,165.58 | \$7,705,492.09 | \$7,707,582.17 |                 |
| Central Services ÷ Other Expenditures  | 2.27%          | 2.01%          | 2.21%          | 2.16%           |
| Less 10% Predetermined Rate  | .22%           | .2%            | .22%           | 0.21%           |
| <b>Indirect Cost Rate</b>  | 2.05%          | 1.81%          | 1.99%          | <b>1.95%</b>    |
| <b>Indirect Cost for Fiscal Year 2027</b>  |                |                |                | <b>1.95%</b>    |