Based on FY 2025

	FY2023	FY2024	FY2025	
Total Cost Pool Expenditures Funds 11-60 Minus 41 Functions 1000-4700 and 5500	$3,664,819.11	$4,306,292.18	$4,797,711.61	
Central Services Function 2500 series Exclude 2500 with Job Class 107	$111,543.22	$104,144.03	$107,009.18	
Total Indirect Expenditures	$111,543.22	$104,144.03	$107,009.18	
DIVIDED BY				
Instruction Function 1000	$1,770,124.41	$2,031,817.63	$2,016,857.67	
Plus Support Function 2000 series Minus 2500 series (except 2511 with Job Class 107)	$1,379,665.03	$1,651,084.04	$1,824,365.70	
Plus Non-Instruction Function 3000	$374,086.57	$359,273.47	$409,886.48	
Plus Facilities Function 4000 series	$36,293.00	$174,031.87	$431,595.55	
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)	$55,524.00	$176,123.96	ges:111 gw:3 $497,137.88	
Total Other Expenditures	$3,504,645.01	$4,040,083.05	$4,185,567.52	
Central Services ÷ Other Expenditures	3.18%	2.57%	2.55%	2.77%
Less 10% Predetermined Rate	.31%	.25%	.25%	0.27%
Indirect Cost Rate	2.87%	2.32%	2.30%	**2.50%**

Indirect Cost for Fiscal Year 2027 **2.50%**