



Variables

Grade Divisors

Gr K	14.25
Gr 1	14.25
Gr 2	14.25
Gr 3	14.25
Gr 4	20.06
Gr 5	20.06
Gr 6	20.06
Gr 7	19.70
Gr 8	19.70
Gr 9	17.95
Gr 10	17.95
Gr 11	17.95
Gr 12	17.95

Fringe Benefits

Peehip	\$800
TRS Tier 1	13.57%
TRS Tier 2	12.60%
FICA	6.20%
Medicare	1.45%
Unemployment Comp	0.1250%
Sick Days	5
Personal Days	2

Amended Leave Rate

Certified Leave Rate	\$120
----------------------	-------

OCE

OCE TRS Rate	13.16%
Oce Adjustment1	\$114,610,550
Oce Adjustment2	-\$39,767,744

Other

Contract Days FP	187
Contract Days Support	182
Contract Days Transportation	182
Pay Raise % Support	0.02
Pay Raise % Transportation	0.02
(Foundation) <3	0.02
<6	0.02
<9	0.02
<12	0.02
<15	0.02
<18	0.02
<21	0.02
<24	0.02
<27	0.02
27 +	0.02

Instructional Support

Teacher Materials	\$900.00
Technology	\$500.00
Library Enhancements	\$157.72
Professional Development	\$100.00
Textbooks	\$100.00
Common Purchase	\$100.00

Transportation

Fleet Renewal	\$7,581
Trans Leave Rate	\$50
Trans Adjustment1	-\$87,199,533
Trans Adjustment2	\$0
Trans Adjustment3	\$0

Local Match

Foundation Program	10.00
PSF	\$215,000,000
PSF Adjustment	\$0

Elementary Principal

Elementary Principal	.31
Middle Principal	.35
Secondary Principal	.45
Unit Principal	.45
Elementary Asst Principal	.10
Middle Asst Principal	.10
Secondary Asst Principal	.10
Unit Asst Principal	0.1
Elementary Counselor	.10
Middle Counselor	.00
Secondary Counselor	.03
Unit Counselor	.03
Career Tech Counselor	.03
Career Tech Director	.45



State Department of Education

FY2025 State Totals

FY 2025 ENACTED

STATE TOTALS	FY 2025		FY 2024		Change
Total ADM	720,468.45		726,266.93		-5,798.48
Foundation Program Units					
Teachers	41,831.80		42,173.41		-341.61
Principals	1,359.00		1,356.00		3.00
Assistant Principals	1,013.00		824.00		189.00
Counselors	1,448.00		1,458.00		-10.00
Librarians	1,369.00		1,367.50		1.50
Career Tech Directors	241.50		240.25		1.25
Career Tech Counselors	73.00		71.00		2.00
Total Units	47,335.30		47,490.16		-154.86
Foundation Program (State and Local Funds)					
Salaries	2,955,405,038		2,879,910,474		75,494,564
Fringe Benefits	1,111,733,025		1,067,871,104		43,861,921
Other Current Expense (\$25,225 /unit)	1,194,020,087	(\$23,068 /unit)	1,095,509,838		98,510,249
Classroom Instructional Support					
Student Materials (\$900/unit)	42,601,770	(\$569.15/unit)	27,029,015		15,572,755
Technology (\$500/unit)	23,667,650	(\$500/unit)	23,745,080		-77,430
Library Enhancement (\$157.72/unit)	7,465,703	(\$157.72/unit)	7,490,127		-24,424
Professional Development (\$100/unit)	4,733,530	(\$100/unit)	4,749,016		-15,486
Textbooks (\$100/adm)	71,924,810	(\$75/adm)	54,379,239		17,545,571
Common Purchase (\$100/unit)	4,733,530	(\$0/unit)	0		4,733,530
Student Growth	21,285,358		42,706,968		-21,421,610
Total Foundation Program	5,437,570,501		5,203,390,861		234,179,640
State Funds					
Foundation Program ETF	4,640,763,761		4,488,432,021		152,331,740
School Nurses Program	89,556,877		65,571,473		23,985,404
Salaries - 1% per Act 97-238	0		0		0
Technology Coordinator	22,724,474		20,871,392		1,853,082
Transportation Operations	385,850,573		380,799,955		5,050,618
Fleet Renewal (\$7,581 /bus)	52,771,341	(\$7,581 /bus)	51,573,543		1,197,798
Current Units	2,000,000		2,000,000		0
At Risk	21,217,734		22,492,734		-1,275,000
Board Of Adjustment	750,800		750,800		0
Career Tech O and M	8,000,000		8,000,000		0
ETF Subtotal	5,223,635,560		5,083,198,886		140,436,674
Capital Purchase	215,000,000		215,000,000		0
Debt Service	532,864		532,864		0
PSF Subtotal	215,532,864		215,532,864		0
Total State Funds	5,439,168,424		5,298,731,750		140,436,674
Local Funds					
Foundation Program (10 Mills)	796,806,740	(10 Mills)	714,958,840		81,847,900
Capital Purchase (0.436227 Mills)	34,749,481	(0.501013 Mills)	35,835,042		-1,085,561
Total Local Funds	831,556,221		750,793,882		80,762,339

NOTE: Due to rounding, some line items may not calculate to exact dollar amount shown.