

Assumptions Underlying FY17 Foundation Budget Rates

| Function | Derivation of FY17 rate* |
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| Administration | 81.7** percent of FY04 state average expenditure per pupil for administration, factored up by inflation, for a FY17 average of \$493 per pupil. |
| Instructional Leadership | 81.7 percent of FY04 state average expenditure per pupil for instructional leadership, factored up by inflation for a FY17 average of \$673 per pupil. |
| Classroom And Specialist Teachers | Assumed class sizes of 22 for elementary, 25 for junior high/middle, and 17 for high school; at an average salary in FY94 of \$38,000. Inflation has increased this salary by 77 percent through FY17, to \$67,141 per teacher. In per pupil terms, the rates are \$3,014 for elementary, \$2,653 for junior high/middle, and \$3,901 for senior high. These rates include the statutory \$394 per pupil for expanded programs for low income students, factored up by inflation. |
| Other Teaching Services | 81.7 percent of the FY04 state average expenditure per pupil for other teaching services, factored up by inflation and further adjusted by the following ratios: elementary (1.25), junior high/middle (.90) and senior high (.75). FY17 per pupil rates are \$773 for elementary, \$557 for junior high/middle, and \$463 for senior high. |
| Professional Development | 3 percent of the salary of teachers and support staff as described in the statutory foundation budget, factored up by inflation. FY17 per pupil rates are \$119 for elementary, \$129 for junior high/middle, and \$125 for senior high. |
| Instructional Equipment And Technology | Statutory per pupil amounts factored up by inflation. FY17 per pupil rates are \$436 for elementary and junior high/middle, and \$698 for senior high. |
| Guidance And Psychological | 81.7 percent of FY04 state average expenditure per pupil for guidance and psychological, factored up by inflation and further adjusted by the following ratios: elementary (.75), senior high (1.25). In FY17, the per pupil rates are \$219 for elementary, \$292 for junior high/middle, and \$366 for senior high. |
| Pupil Services | Combined statutory per pupil rates for health staff (\$50 elem/jr hi, \$38 at high school); athletics (\$50 jr high/middle, \$200 senior high); and activities (\$25 elementary, \$35 junior high/middle, and \$45 senior high). After inflation the FY17 rates are \$131 for elementary, \$214 for jr high/middle, and \$493 for senior high. |
| Operations And Maintenance | Combined statutory assumptions for custodial salaries (ten percent of the number of foundation teaching and support staff, at a custodial salary of \$25,000); maintenance (\$3,300 times the number of foundation teaching and support staff); and extraordinary maintenance (\$2,200 times the number of foundation teaching and support staff). The combined FY17 per pupil amount after inflation equals \$837 for elementary, \$908 for junior high/middle, and \$880 for high school. |
| Employee Benefits And Fixed Charges | Statutory assumption for salary benefits (\$4,320 times the number of foundation staff in all categories, adjusted by the wage adjustment factor, plus \$468 times the same number of staff, not adjusted by the wage adjustment factor), increased by inflation. In FY17 the per pupil rate equals \$755 for elementary, \$717 for junior high/middle, and \$689 for high school. |
| Special Education Tuition | Statutory assumption for special education tuition rate of \$13,500 per pupil, factored up by inflation. In FY17 the per pupil rate is \$23,853.. |

* Note: in many of the categories, there are higher rates for limited-English and vocational pupils. There are also additional increments for low-income and assumed in-district special education pupils.

**81.7 percent of the statewide average expenditure was chosen for all four of the newly-created categories in FY07, because that is the factor which in combination with the other rates, yields the same statewide total foundation as would have been generated under the statutory calculations. The changes were fiscally neutral in the aggregate.