

DOE Calculations Report-Required Funding Levels Report

FY2025 62% Teacher Compensation

Indiana Code 20-28-9-28 requires school corporations to expend an amount for teacher compensation that is not less than an amount equal to 62% of the state tuition support distributed to the school corporation during state fiscal year 2025. This [flowchart](#) shows the object codes and subcategories included in the calculation. The table below reflects the teacher compensation percentage for your school corporation:

1. FY 2025 State Tuition Support \$23,767,271.00
2. FY 2025 Teacher Compensation (July 2024 to June 2025) \$15,211,691.81
3. FY 2025 Teacher Compensation Percentage 64.00

FY 2025 Funding Floor

Pursuant to IC 20-28-9-27, school corporations who experienced an increase in tuition support from FY 2024 to FY 2025 are required to expend an amount for full-time teacher salaries in FY 2025 equal to or greater than FY 2024 expenditures for full-time teacher salaries plus the lesser of teacher stipends distributed in FY 2022 and FY 2024. The information below reflects the funding floor calculation for your school corporation:

1. FY 2024 State Tuition Support \$23,509,766.00
2. FY 2025 State Tuition Support \$23,767,271.00
3. FY 2024 Full-Time Teacher Salaries \$10,305,347.88
4. FY 2023 Teacher Stipends \$ 0.00
5. FY 2024 Teacher Stipends \$16,000.00
6. Lesser of Lines 4 and 5 \$ 0.00
7. FY2025 Funding Floor Amount (Lines 3 + 6 if Line 2 > Line 1) \$10,305,347.88
8. FY 2025 Full-time Teacher Salaries \$10,126,190.71

First Six Months of CY2025 Excessive Fund Transfer Percentage

Indiana Code 20-40-2-6 requires school corporations to make every reasonable effort to transfer not more than fifteen percent of the total revenue deposited in the school corporation's education fund to the operations fund during a calendar year. The calculation of the percentages uses the information provided by Step 4 of the Form 9 upload process, which includes all fund transfers made between the Education Fund and the Operations Fund.

The official calculation of the rate includes the entire calendar year, so the six-month percentage provided in this email is for informational purposes only and is not the annual statutorily required calculation.

The six-month education fund transfer percentage is 13.04.

Please see the attached [FAQ](#) regarding the transfer percentage calculation methodology. If you have any questions, email us at [Form9](#).

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