

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
OFFICE OF GRANTS ADMINISTRATION
BUDGET ASSISTANCE SHEET FOR 2025-2026**

The average daily rate, average yearly salary, and the average hourly rate are the basis for estimating salary and fringe benefits. Use the actual daily rate, yearly salary, or hourly rate, if available. An Excel spreadsheet Fringe Calculator is available at <https://www.dadegetsgrants.net>. Click on the Managing Your Grant link to download a copy to your computer.

Full-time School Year Teacher Salary*	Commitment Item	Rate	Personnel - Fringe Benefits	Commitment Item	Rate
Average Daily Rate	514400	\$280	Retirement	521000	15.58%
Average Yearly Rate	514400	\$60,840	FICA	522000	6.20%
Average Hourly Rate	515000	\$37	Medicare	522100	1.45%
Based on current average salary rates. Consult your OGA manager.			Group Insurance	523200	\$13,707
			Worker's Compensation	524000	2.51%
			Total Fringe Benefits		25.74%
			*Lump sum for each full-time personnel only		

Use the actual daily rate for Kelly Sub Services, if available.

Kelly Sub Services Daily Rates	Commitment Item	Rate
Basic Teacher	539001	\$147
ESE/SPED Teacher	539001	\$168

In-Service Reimbursement/ Bonus Pay	Commitment Item	Rate	Fringe Benefits	Commitment Item	Rate
In-Service Reimbursement*	513600	\$100 per day	FICA	522000	6.20%
Bonus Pay	515700		Medicare	522100	1.45%
*Requires a Function Code of 640000			Workers Compensation	524000	2.51%
			Total Fringe Benefits		10.16%

If allowed by the funding agency, an indirect cost of 2.84% is charged on the project budget. For State and Federal through State grants, indirect cost is calculated on the total budget except for all 5600 object codes (Equipment, Software, AV Materials, etc.) and 531x object codes with 5xxx and 7800 function codes. For Federal Direct grants the indirect cost is calculated on the total cost excluding any single piece of equipment which costs \$5,000 per unit or more.

Frequently Used Grant Program Function Codes		
510000 - Basic Instruction		720000 - Indirect Cost
610000 - Student Services		771000 - Evaluation
620000 - Instructional Media Services		780000 - Pupil Transportation Services
630000 - Instructional & Curriculum Development		790000 - Operation of Plant
640000 - Instructional Staff Training		910000 - Community Service
Frequently Used Grant Program Commitment Items		
539001 – Kelly Sub Services	*Require Fringe Benefits (See Above)	539900 - Printing and Duplicating
513600 - In-Service Reimbursement*		551000 - Supplies
515000 - Hourly Employee*		552000 - Textbooks
531000- Professional and Technical		561200 - Library Books
533000 - Travel - In County		562000 - AV Materials
533100 - Travel - Out of County		564000 - Furniture, Fixtures, Equipment, Computers*
533200 - Field Trips (Function 780000)		569000 - Software
536000 - Rental		579200 - Indirect Cost (1990400 - Function: 720000)
539000 - Other Purchased Services		*Technology-Related Expenditures: See P. 2.

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New GL Accounts have been set up to track and report technology-related expenditures. Beginning July 1, 2018, you are required to use the new GL accounts when making technology-related purchases or recording technology-related expenditures via shopping cart, purchase orders, P-card purchases, journal voucher (expenditure transfers), Fund 9 Replenishment Requests, and any other process through which an expenditure is recorded by the School District as allowed through School Board Policy 6320.

The new technology-related GL accounts are as follows:

531900 – Technology-Related Professional and Technical Services. For data-processing and coding services, and other professional and technical services expenditures related to technology.

535900 – Technology-Related Repairs and Maintenance. Expenditures for technology-related repairs and maintenance.

536900 – Technology- Related Rentals. Expenditures for computer and related equipment rentals, licenses and fees for Internet research subscriptions.

537900 – Telephone and Other Data Communication Services. Expenditures for data communication services, including telephone service.

539800 – Other Technology-Related Purchased Services. Expenditures for all other technology-related purchased services.

551900 – Technology-Related Supplies. Expenditures for supplies used for technology-related purposes, such as flash drives, E-readers, electronic tablets, and other supply items not reported in objects 564400 (non-capitalized computer hardware); 564900 (technology-related non-capitalized furniture, fixtures and equipment); or 569200 (non-capitalized software).

552900 – Technology- Related Textbooks. Expenditures for electronic textbooks.

553900 – Technology-Related Periodicals. Expenditures for electronic periodicals.

564700 – Technology-Related Non-capitalized Furniture, Fixtures and Equipment.

564800 – Technology-Related Capitalized Furniture, Fixtures and Equipment.

579900 – Miscellaneous Technology-Related. Technology-related expenditures that cannot be assigned to any other technology-related object.