To enter salary data in the budget document, open Codes.xlsx and select the Salaries tab at the bottom of the screen. Below is a screenshot of the table used to submit salary data.

**Note:** If salary negotiations are not finalized by September 20, enter the prior two years actual salary data and submit the budget. When negotiations are final, please contact School Finance to provide current year contracted salary data.

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**The following guidelines should be used to determine “full time equivalency” (FTE):**

- **FTE for licensed** administrators, teachers and other licensed (certified) personnel is defined by the local school board.
  
  Generally, 1.0 FTE is reported as:
  - teachers with a 9-10 month contract
  - principals with a 10-12 month contract
  - superintendents with a 12 month contract

- **FTE for 1.0 for non-licensed** administrators and classified personnel should be based upon 2,080 hours.

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**DEFINITIONS:**

| Administrators  | Licensed   | Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of Voc Ed; Instructional Coordinators/Supervisors; All other Directors/Supervisors. |
Non-Licensed - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial/Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

<table>
<thead>
<tr>
<th>Teachers (Full Time Only)</th>
<th>Practical Arts/Vocational Teachers; Special Education Teachers; Pre-kindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Licensed Personnel</td>
<td>Part-time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.</td>
</tr>
<tr>
<td>Classified Personnel</td>
<td>Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.</td>
</tr>
<tr>
<td>Substitutes/Temporary</td>
<td>Substitute Teachers, Rule10 Coaches, Coaching Assistants and other short-term temporary help.</td>
</tr>
</tbody>
</table>

Total Salary

Report total salary including employee reduction plans\(^1\), supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\(^2\).

1. Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers’ compensation, and unemployment insurance.

2. Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. This should also include board paid tax-sheltered annuities. Does not include social security, workers’ compensation, and unemployment insurance.

For more information, contact:
Dale Brungardt, Director
School Finance (785) 296-3872
dbrungardt@ksde.org

Sara (Barnes) McCullah, Assistant Director
School Finance (785) 296-4972
smccullah@ksde.org

Kansas State Department of Education
900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

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