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.

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 - Superintendent; 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 plans¹, 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.

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