

Budget at a Glance 2017-18



USD 387 - Altoona-Midway



School Finance
Kansas State Department of Education
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Summary of Total Expenditures By Function (All Funds)

| | 2015-2016 Actual | % of Tot | 2016-2017 Actual | % of Tot | % inc/ dec | 2017-2018 Budget | % of Tot | % inc/ dec |
|--------------------------------|---------------------|----------------|---------------------|----------------|------------------|---------------------|----------------|------------------|
| Instruction | 1,631,884 | 58% | 1,605,068 | 46% | -2% | 1,852,408 | 52% | 15% |
| Student Support Services | 17,065 | 1% | 1,794 | 0% | -89% | 8,797 | 0% | 390% |
| Instructional Support Services | 42,513 | 2% | 33,131 | 1% | -22% | 31,750 | 1% | -4% |
| Administration & Support | 380,753 | 14% | 532,031 | 15% | 40% | 493,650 | 14% | -7% |
| Operations & Maintenance | 318,559 | 11% | 378,149 | 11% | 19% | 436,345 | 12% | 15% |
| Transportation | 222,618 | 8% | 151,869 | 4% | -32% | 202,545 | 6% | 33% |
| Food Services | 173,094 | 6% | 174,863 | 5% | 1% | 168,700 | 5% | -4% |
| Capital Improvements | 10,200 | 0% | 575,773 | 16% | 5545% | 360,000 | 10% | -37% |
| Debt Services | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 52,173 | 1% | 0% | 0 | 0% | -100% |
| Total Expenditures* | 2,796,686 | 100% | 3,504,851 | 100% | 25% | 3,554,195 | 100% | 1% |
| Amount per Pupil | \$15,537 | | \$20,800 | | 34% | \$20,664 | | -1% |
| Current Expenditures** | 2,655,539 | 100% | 2,806,036 | 100% | 6% | 2,934,195 | 100% | 5% |
| Amount per Pupil | \$14,753 | | \$16,653 | | 13% | \$17,059 | | 2% |

Percent of Expenditures

| | | | | | | | | |
|---------------------------------------|-----------|-----|-----------|-----|------|-----------|-----|----|
| Instruction*** (Total Expenditures) | 1,616,569 | 58% | 1,586,859 | 45% | -13% | 1,812,408 | 51% | 6% |
| Instruction*** (Current Expenditures) | 1,616,569 | 61% | 1,586,859 | 57% | -4% | 1,812,408 | 62% | 5% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

***Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

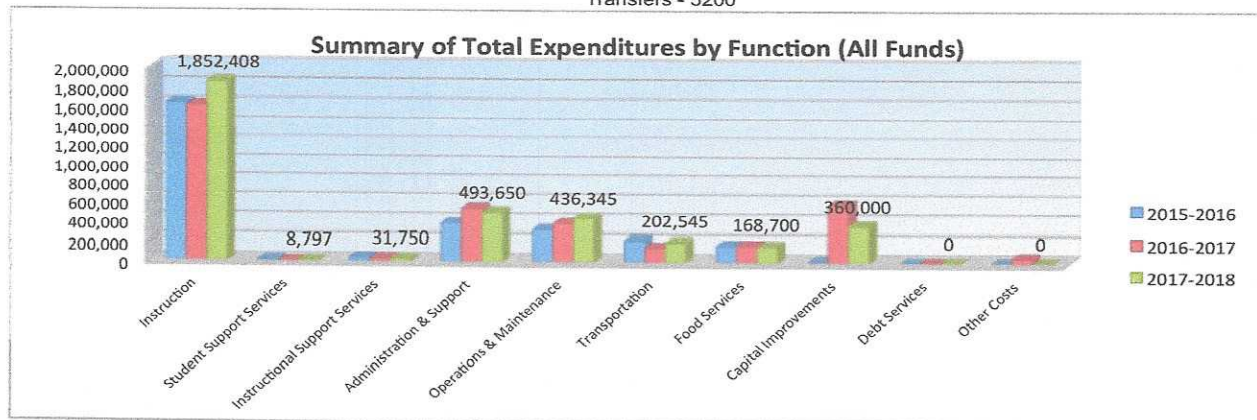
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

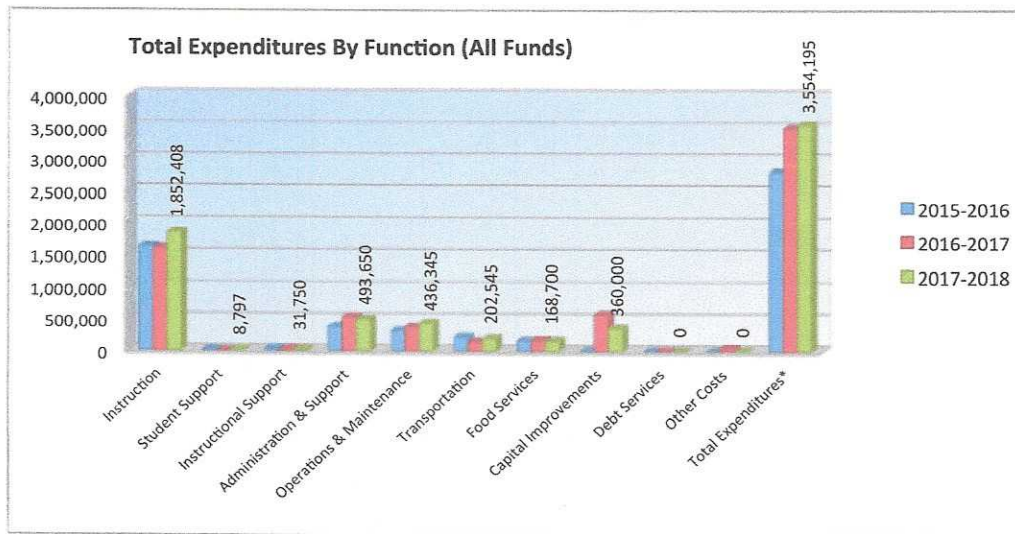
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Budget |
|----------------------------|---------------------|---------------------|---------------------|
| Instruction | 1,631,884 | 1,605,068 | 1,852,408 |
| Student Support | 17,065 | 1,794 | 8,797 |
| Instructional Support | 42,513 | 33,131 | 31,750 |
| Administration & Support | 380,753 | 532,031 | 493,650 |
| Operations & Maintenance | 318,559 | 378,149 | 436,345 |
| Transportation | 222,618 | 151,869 | 202,545 |
| Food Services | 173,094 | 174,863 | 168,700 |
| Capital Improvements | 10,200 | 575,773 | 360,000 |
| Debt Services | 0 | 0 | 0 |
| Other Costs | 0 | 52,173 | 0 |
| Total Expenditures* | 2,796,686 | 3,504,851 | 3,554,195 |



*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

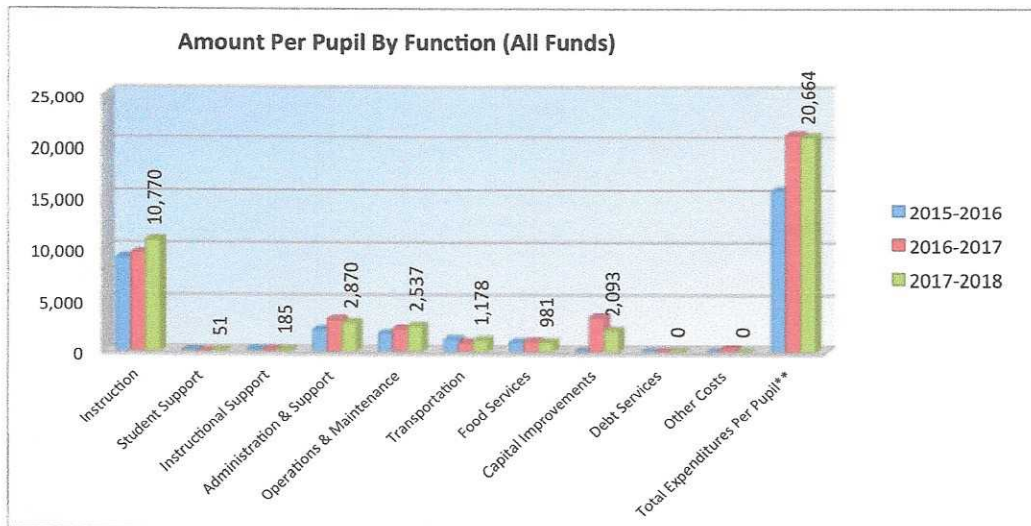
USD# 387

Total Expenditures Amount Per Pupil By Function (All Funds)

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Budget |
|-----------------|---------------------|---------------------|---------------------|
| Instruction | 9,066 | 9,526 | 10,770 |
| Student Support | 0.05 | 0.11 | 0.14 |

| | | | |
|---------------------------------------|---------------|---------------|---------------|
| Student Support | 95 | 11 | 51 |
| Instructional Support | 236 | 197 | 185 |
| Administration & Support | 2,115 | 3,157 | 2,870 |
| Operations & Maintenance | 1,770 | 2,244 | 2,537 |
| Transportation | 1,237 | 901 | 1,178 |
| Food Services | 962 | 1,038 | 981 |
| Capital Improvements | 57 | 3,417 | 2,093 |
| Debt Services | 0 | 0 | 0 |
| Other Costs | 0 | 310 | 0 |
| Total Expenditures Per Pupil** | 15,537 | 20,800 | 20,664 |
| Enrollment (FTE)* | 180.0 | 168.5 | 172.0 |

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

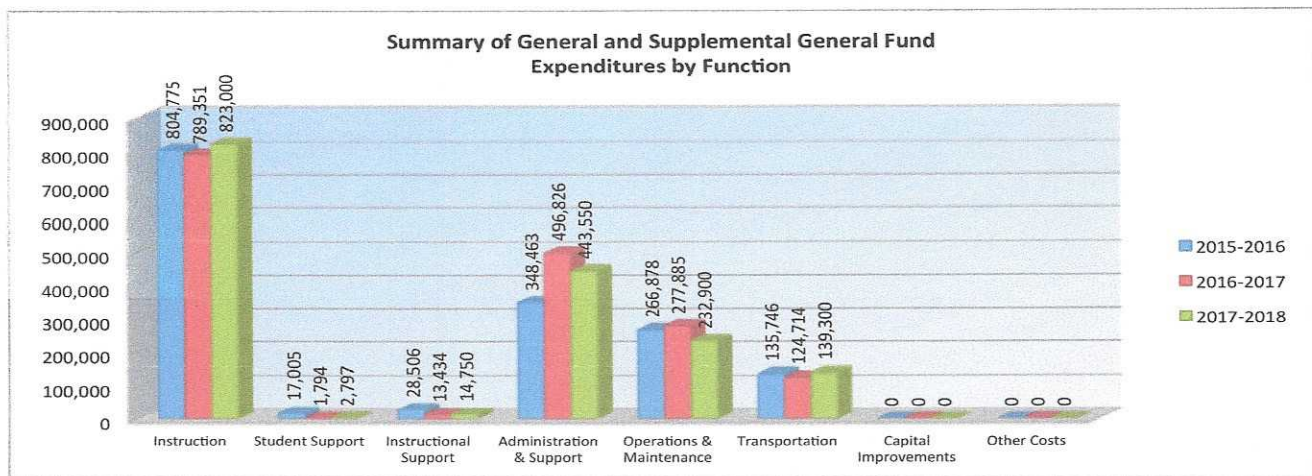


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund
Expenditures by Function**

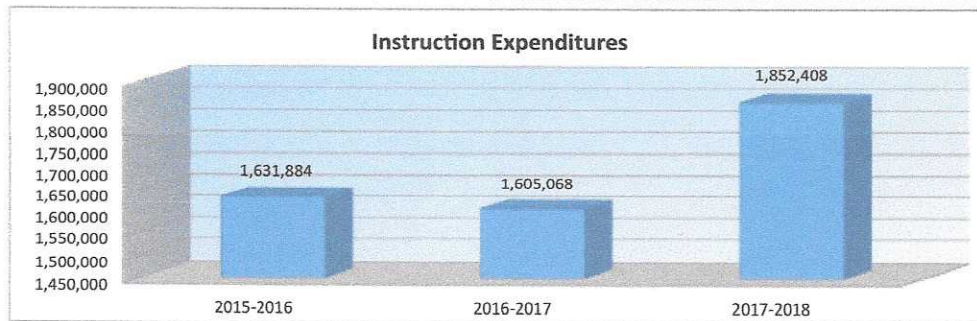
| | 2015-2016 Actual | % of Tot | 2016-2017 Actual | % of Tot | % inc/ dec | 2017-2018 Budget | % of Tot | % inc/ dec |
|---------------------------|---------------------|----------------|---------------------|----------------|------------------|---------------------|----------------|------------------|
| Instruction | 804,775 | 50% | 789,351 | 46% | -2% | 823,000 | 50% | 4% |
| Student Support | 17,005 | 1% | 1,794 | 0% | -89% | 2,797 | 0% | 56% |
| Instructional Support | 28,506 | 2% | 13,434 | 1% | -53% | 14,750 | 1% | 10% |
| Administration & Support | 348,463 | 22% | 496,826 | 29% | 43% | 443,550 | 27% | -11% |
| Operations & Maintenance | 266,878 | 17% | 277,885 | 16% | 4% | 232,900 | 14% | -16% |
| Transportation | 135,746 | 8% | 124,714 | 7% | -8% | 139,300 | 8% | 12% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Total Expenditures | 1,601,373 | 100% | 1,704,004 | 100% | 6% | 1,656,297 | 100% | -3% |
| Amount per Pupil | \$8,897 | | \$10,113 | | 14% | \$9,630 | | -5% |

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Instruction Expenditures (1000)

| | 2015-2016 Actual | 2016-2017 Actual | % inc/ dec | 2017-2018 Budget | % inc/ dec |
|---------------------------------|---------------------|---------------------|------------------|---------------------|------------------|
| General | 736,381 | 728,568 | -1% | 729,000 | 0% |
| Federal Funds | 90,797 | 80,769 | -11% | 228,326 | 183% |
| Supplemental General | 68,394 | 60,783 | -11% | 94,000 | 55% |
| At Risk (4yr Old) | 0 | 0 | 0% | 0 | 0% |
| At Risk (K-12) | 208,549 | 294,414 | 41% | 232,257 | -21% |
| Bilingual Education | 0 | 0 | 0% | 0 | 0% |
| Virtual Education | 0 | 0 | 0% | 0 | 0% |
| Capital Outlay | 15,315 | 18,209 | 19% | 40,000 | 120% |
| Driver Education | 1,723 | 1,492 | -13% | 1,550 | 4% |
| Declining Enrollment | 0 | 0 | 0% | 0 | 0% |
| Extraordinary School Program | 0 | 0 | 0% | 0 | 0% |
| Food Service | 0 | 0 | 0% | 0 | 0% |
| Professional Development | 0 | 0 | 0% | 0 | 0% |
| Parent Education Program | 0 | 0 | 0% | 0 | 0% |
| Summer School | 0 | 0 | 0% | 0 | 0% |
| Special Education | 356,685 | 324,117 | -9% | 349,000 | 8% |
| Cost of Living | 0 | 0 | 0% | 0 | 0% |
| Career and Postsecondary Ed. | 56,856 | 53,563 | -6% | 99,600 | 86% |
| Gifts/Grants | 0 | 0 | 0% | 0 | 0% |
| Special Liability | 0 | 0 | 0% | 0 | 0% |
| School Retirement | 0 | 0 | 0% | 0 | 0% |
| Extraordinary Growth Facilities | 0 | 0 | 0% | 0 | 0% |
| Special Reserve | 0 | 0 | 0% | | |
| KPERS Spec. Ret. Contribution | 67,394 | 27,871 | -59% | 78,675 | 182% |
| Contingency Reserve | 14,415 | 0 | -100% | | |
| Text Book & Student Material | 1,644 | 5,771 | 251% | | |
| Activity Fund | 13,731 | 9,511 | -31% | | |
| Bond and Interest #1 | 0 | 0 | 0% | 0 | 0% |
| Bond and Interest #2 | 0 | 0 | 0% | 0 | 0% |
| No-Fund Warrant | 0 | 0 | 0% | 0 | 0% |
| Special Assessment | 0 | 0 | 0% | 0 | 0% |
| Temporary Note | 0 | 0 | 0% | 0 | 0% |
| SUBTOTAL | 1,631,884 | 1,605,068 | -2% | 1,852,408 | 15% |
| Enrollment (FTE)* | 180.0 | 168.5 | -6% | 172.0 | 2% |
| Amount per Pupil | 9,066 | 9,526 | 5% | 10,770 | 13% |
| Adult Education | 0 | 0 | 0% | 0 | 0% |
| Adult Supplemental Education | 0 | 0 | 0% | 0 | 0% |
| Tuition Reimbursement | 0 | 0 | 0% | 0 | 0% |
| Special Education Coop | 0 | 0 | 0% | 0 | 0% |
| TOTAL | 1,631,884 | 1,605,068 | -2% | 1,852,408 | 15% |



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

| Fund | 2017-18 Amount Budgeted | July 1, 2017 Cash Balance | Estimated Sources of Revenue--2017-18 | | | | | Estimated July 1, 2018 Cash Balance |
|--|-------------------------------|------------------------------|---------------------------------------|------------|------------|--------------------|------------|---|
| | | | State | Federal | Interest | Local Transfers | Other | |
| General | 1,918,073 | 2,735 | 1,915,338 | 0 | XXXXXXXXXX | 0 | 0 | XXXXXXXXXX |
| Supplemental General | 575,000 | 31,648 | 0 | 0 | 0 | 0 | 543,352 | XXXXXXXXXX |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (K-12) | 232,257 | 32,257 | 0 | 0 | 0 | 200,000 | 0 | 0 |
| Bilingual Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Virtual Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 620,000 | 469,881 | 0 | 0 | 2,000 | 150,000 | 123,755 | 125,636 |
| Driver Training | 1,550 | 14,719 | 1,260 | 0 | 0 | 0 | 0 | 14,429 |
| Declining Enrollment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| Extraordinary School Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Food Service | 180,665 | 45,453 | 1,240 | 110,396 | 0 | 45,000 | 47,645 | 69,069 |
| Professional Development | 6,000 | 16,423 | 500 | 0 | 0 | 0 | 0 | 10,923 |
| Parent Education Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Summer School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Education | 353,700 | 308,581 | 0 | 0 | 0 | 391,776 | 0 | 346,657 |
| Career and Postsecondary Education | 102,300 | 80,150 | 4,320 | 0 | 0 | 50,000 | 0 | 32,170 |
| Special Liability Expense Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Reserve Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| Gifts and Grants | 3,100 | 3,384 | 0 | 0 | 0 | 0 | 0 | 284 |
| Textbook & Student Materials Revolving | 0 | 6,307 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| School Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary Growth Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| KPERS Special Retirement Contribution | 164,000 | 0 | 164,000 | 0 | 0 | XXXXXXXXXX | 0 | XXXXXXXXXX |
| Contingency Reserve | 0 | 171,187 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| Activity Funds | 0 | 16,374 | 0 | 0 | 0 | 0 | 0 | XXXXXXXXXX |
| Tuition Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond and Interest #1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond and Interest #2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| No Fund Warrant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Temporary Note | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coop Special Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 234,326 | 5,829 | XXXXXXXXXX | 228,497 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 |
| Cost of Living | 0 | 0 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 | 0 | XXXXXXXXXX |
| SUBTOTAL | 4,390,971 | 1,204,928 | 2,086,658 | 338,893 | 2,000 | 836,776 | 714,752 | 599,168 |
| Less Transfers | 836,776 | | | | | | | |
| TOTAL Budget Expenditures | \$3,554,195 | | | | | | | |

Sources of Revenue - - State, Federal, Local

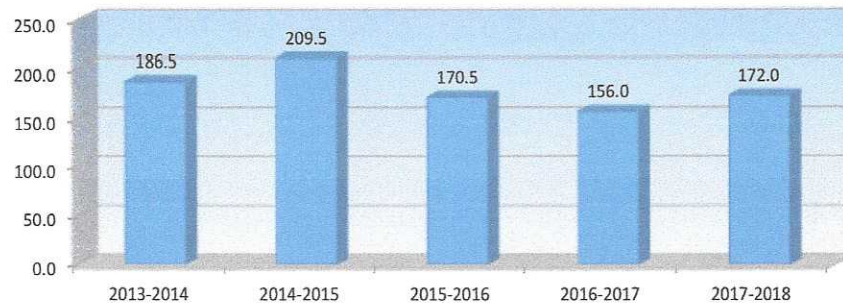
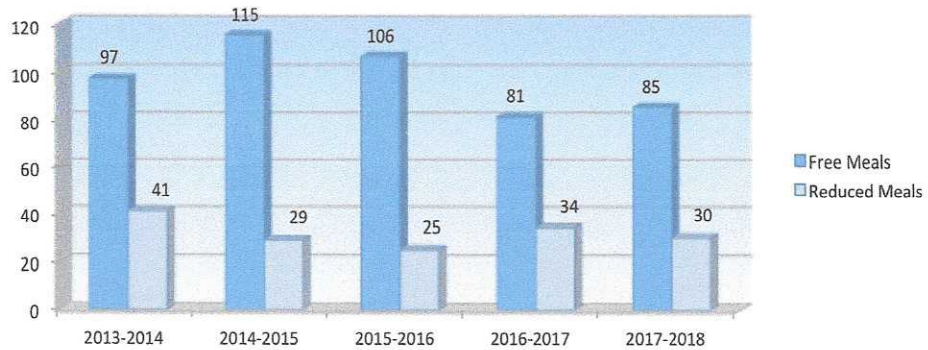
| | 2015-2016 | 2016-2017 | 2017-2018 |
|--------------------|-----------|-----------|-----------|
| State Revenues | 2,131,281 | 2,068,063 | 2,086,658 |
| Federal Revenues | 192,029 | 196,187 | 338,893 |
| Local Revenues* | 722,069 | 820,964 | 716,752 |
| Total Revenues | 3,045,379 | 3,085,214 | 3,142,303 |
| Revenues Per Pupil | 16,919 | 18,310 | 18,269 |

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

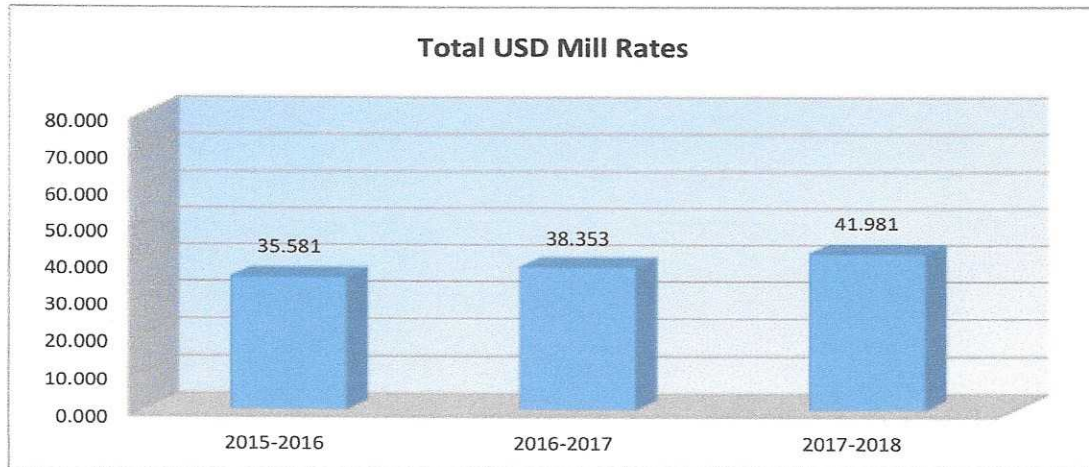
| | 2013-2014 Actual | 2014-2015 Actual | % inc/ dec | 2015-2016 Actual | % inc/ dec | 2016-2017 Actual | % inc/ dec | 2017-2018 Budget | % inc/ dec |
|---------------------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| Enrollment (FTE)* | 186.5 | 209.5 | 12% | 170.5 | -19% | 156.0 | -9% | 172.0 | 10% |
| Number of Students - Free Meals | 97 | 115 | 19% | 106 | -8% | 81 | -24% | 85 | 5% |
| Number of Students - Reduced Meals | 41 | 29 | -29% | 25 | -14% | 34 | 36% | 30 | -12% |

FTE Enrollment for Budget Authority**Low Income Students**

*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

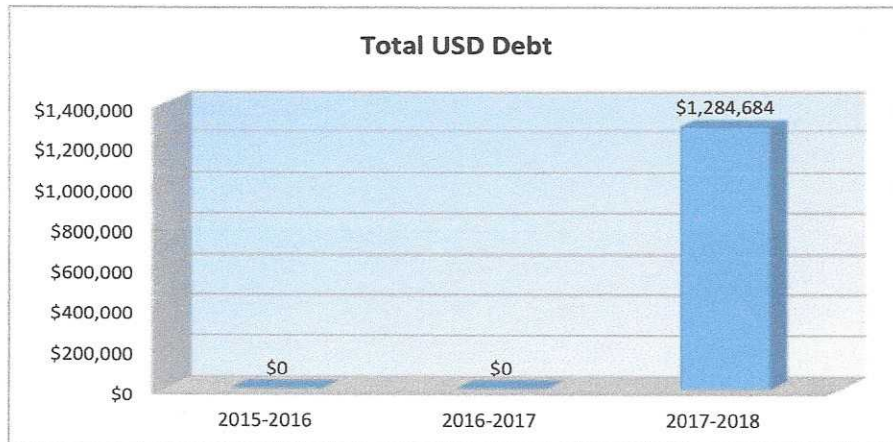
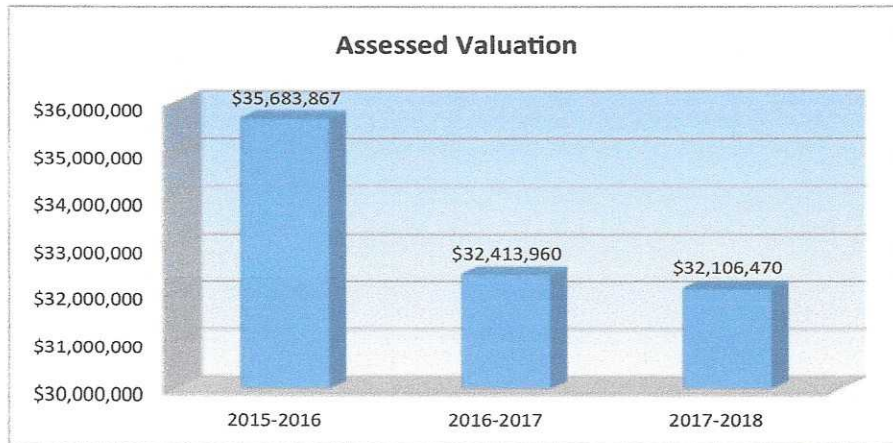
**Miscellaneous Information
Mill Rates by Fund**

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Budget |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 15.581 | 16.353 | 17.981 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 2.000 | 4.000 |
| Declining Enrollment | 0.000 | 0.000 | 0.000 |
| Cost of Living | 0.000 | 0.000 | 0.000 |
| Special Liability | 0.000 | 0.000 | 0.000 |
| School Retirement | 0.000 | 0.000 | 0.000 |
| Extraordinary Growth Facilities | 0.000 | 0.000 | 0.000 |
| Bond and Interest #1 | 0.000 | 0.000 | 0.000 |
| Bond and Interest #2 | 0.000 | 0.000 | 0.000 |
| No Fund Warrant | 0.000 | 0.000 | 0.000 |
| Special Assessment | 0.000 | 0.000 | 0.000 |
| Temporary Note | 0.000 | 0.000 | 0.000 |
| TOTAL USD | 35.581 | 38.353 | 41.981 |
| Historical Museum | 0.000 | 0.000 | 0.000 |
| Public Library Board | 0.000 | 0.000 | 0.000 |
| Public Library Board & Employee Bnfts | 0.000 | 0.000 | 0.000 |
| Recreation Commission | 0.000 | 0.000 | 0.000 |
| Rec Comm Employee Bnfts | 0.000 | 0.000 | 0.000 |
| TOTAL OTHER | 0.000 | 0.000 | 0.000 |



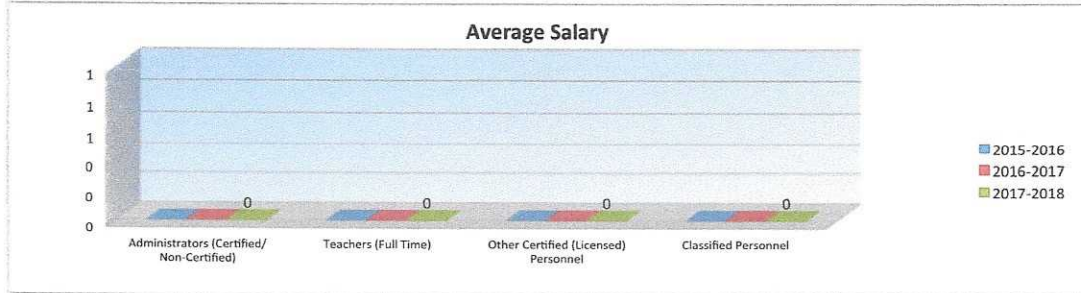
Other Information

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Budget |
|---------------------|---------------------|---------------------|---------------------|
| Assessed Valuation | \$35,683,867 | \$32,413,960 | \$32,106,470 |
| Bonded Indebtedness | 0 | 0 | 1,284,684 |



USD# 387
AVERAGE SALARY

| | 2015-16 Actual | | | 2016-17 Actual | | | 2017-18 Contracted | | |
|--|----------------|--------------|----------------|----------------|--------------|----------------|--------------------|--------------|----------------|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | | | 0 | | | 0 | | | 0 |
| Teachers (Full Time) | | | 0 | | | 0 | | | 0 |
| Other Certified (Licensed) Personnel | | | 0 | | | 0 | | | 0 |
| Classified Personnel | | | 0 | | | 0 | | | 0 |
| Substitutes/Temporary Help | XXXXX | | XXXXXXXXXX | XXXXX | | XXXXXXXXXX | XXXXX | | XXXXXXXXXX |



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - 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).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **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.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***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.

****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. Does not include social security, workers' compensation, and unemployment insurance.