

Reporting Staff & Average Salaries



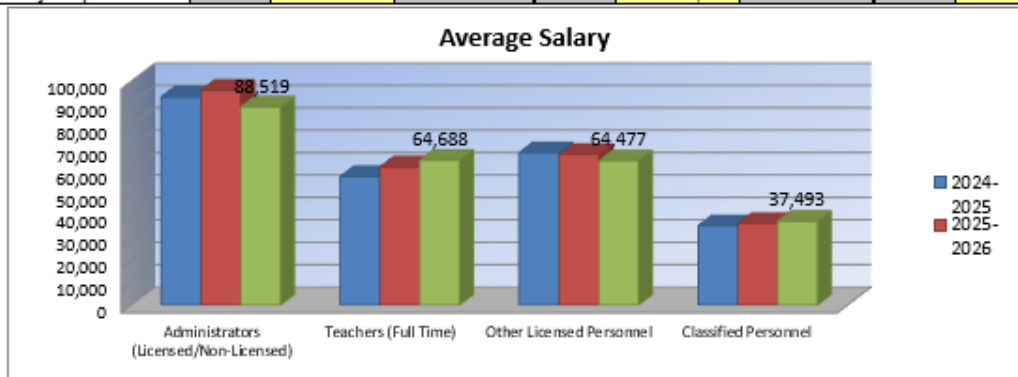
The **SALARIES** form is required to be submitted with your USD Budget Document.

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.

USD # 372

Average Salaries									
	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	8.5	789,681	92,904	11.0	1,054,119	95,829	11.0	973,713	88,519
Teachers (Full Time)	55.5	3,185,181	57,391	62.0	3,823,017	61,662	62.0	4,010,665	64,688
Other Licensed Personnel	8.2	557,919	68,039	6.5	437,222	67,265	6.5	419,102	64,477
Classified Personnel	40.0	1,417,539	35,438	37.8	1,377,907	36,453	37.8	1,417,229	37,493
Substitutes/Temporary Help	~~~~~		~~~~~	~~~~~	185,500	~~~~~	~~~~~	95,537	~~~~~



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

For the current school year, ESTIMATE the number of employees and salaries.

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

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).

Teachers (Full Time Only) Practical Arts/Vocational Teachers; Special Education Teachers; Pre-kindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other 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, Rule10 Coaches, Coaching Assistants, and other short-term temporary help.

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
Dale.Brungardt@ksde.gov

Daniel Kalas, Assistant Director
School Finance (785) 296-4972
daniel.kalas@ksde.gov



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

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to manage inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.

#

P:\budget\workshop sample\2027ws\Staff_Salaries