

**Kershaw County School District
FY25 Approved General Fund Budget**

GENERAL FUND REVENUE	Budget	Subtotal by Funding Source
1100	Taxes Levied/Assessed by the District:	\$ -
1200	Revenue From Local Governmental Agencies Other Than LEA	\$ 27,994,761.00
1300	Tuition:	
1400	Transportation Fees	
1500	Earnings on Investments:	\$ 300,000.00
1600	Food Service	
1700	Pupil Activities	
1900	Other Revenue from Local Sources:	\$ 300,000.00
	Total - Revenue from Local Sources	<u>\$ 28,594,761.00</u>
2000	Intergovernmental Revenue	
	Total - Intergovernmental Revenue	<u>\$ -</u>
3100	Restricted State Funding	\$ 57,165,166.68
3200	Unrestricted State Grants	
3800	State Revenue in Lieu of Taxes:	\$ 19,748,311.00
3900	Other State Revenue	
	Total - Revenue from State Sources	<u>\$ 76,913,477.68</u>
4000	Revenue form Federally Impacted Areas	
	Total - Revenue form Federally Impacted Areas	<u>\$ -</u>
5000	Other Sources	
	Total - Other Sources	<u>\$ -</u>
5100	Sale of Bonds	
	Total - Sales of Bonds	<u>\$ -</u>
5200	Interfund Transfers (Operating transfers from other funds)	\$ 11,316,906.32
	Total - Interfund Transfers	<u>\$ 11,316,906.32</u>
	Use of Fund Balance	\$ 3,061,622.00
	Total - Use of Fund Balance	<u>\$ 3,061,622.00</u>
TOTAL GENERAL FUND REVENUE	\$ 119,886,767.00	\$ 119,886,767.00

GENERAL FUND EXPENDITURES	Budget	Subtotal
111	Kindergarten Programs	
100	Salaries	\$ 2,533,717.00
200	Employee Benefits	\$ 1,482,270.34
300	Purchased Services	\$ 463.00
400	Supplies and Materials	
500	Capital Outlay	
600	Other Objects	
112	Primary Programs (Grades 1 - 3)	
100	Salaries	\$ 7,220,821.25
200	Employee Benefits	\$ 3,600,243.04
300	Purchased Services	\$ 1,489,618.24
400	Supplies and Materials	\$ 79,863.34
500	Capital Outlay	
600	Other Objects	\$ 27.00
113	Elementary Programs (Grades 4 - 8)	
100	Salaries	\$ 18,996,017.17
200	Employee Benefits	\$ 8,408,586.79
300	Purchased Services	\$ 512,711.28
400	Supplies and Materials	\$ 515,593.94
500	Capital Outlay	
600	Other Objects	\$ 259.00
114	High School Programs (Grades 9 - 12)	
100	Salaries	\$ 9,418,751.99
200	Employee Benefits	\$ 4,654,214.06
300	Purchased Services	\$ 48,542.00
400	Supplies and Materials	\$ 161,987.29
500	Capital Outlay	
600	Other Objects	
115	Vocational Programs (District-wide):	
100	Salaries	\$ 1,808,183.00
200	Employee Benefits	\$ 921,100.47

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
300	Purchased Services	\$	750.00
400	Supplies and Materials	\$	36,500.00
500	Capital Outlay		
600	Other Objects		
116	Vocational Programs (Middle School)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
117	Driver Educational Program		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
118	Montessori Programs		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
121	Educable Mentally Handicapped		
100	Salaries	\$	421,605.00
200	Employee Benefits	\$	250,094.87
300	Purchased Services		
400	Supplies and Materials	\$	5,944.49
500	Capital Outlay		
600	Other Objects		
122	Trainable Mentally Handicapped		
100	Salaries	\$	409,014.00
200	Employee Benefits	\$	220,330.62
300	Purchased Services	\$	340.21
400	Supplies and Materials	\$	509.30
500	Capital Outlay		
600	Other Objects		
123	Orthopedically Handicapped		
100	Salaries	\$	364,225.00
200	Employee Benefits	\$	190,852.78
300	Purchased Services	\$	3,378.87
400	Supplies and Materials	\$	1,069.87
500	Capital Outlay		
600	Other Objects	\$	528.00
124	Visually Handicapped		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials	\$	235.18
500	Capital Outlay		
600	Other Objects		
125	Hearing Handicapped		
100	Salaries	\$	214,400.00
200	Employee Benefits	\$	106,880.36
300	Purchased Services		
400	Supplies and Materials	\$	170.00
500	Capital Outlay		
600	Other Objects		
126	Speech Handicapped		
100	Salaries	\$	439,427.00
200	Employee Benefits	\$	222,649.73
300	Purchased Services	\$	1,042.01
400	Supplies and Materials	\$	859.58
500	Capital Outlay		
600	Other Objects	\$	731.00
127	Learning Disabilities		
100	Salaries	\$	3,672,535.70

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
200	Employee Benefits	\$ 1,917,885.31	
300	Purchased Services	\$ 4,577.00	
400	Supplies and Materials	\$ 425.04	
500	Capital Outlay		
600	Other Objects		
128	Emotionally Handicapped		
100	Salaries	\$ 325,686.00	
200	Employee Benefits	\$ 139,223.72	
300	Purchased Services	\$ 39,406.00	
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
129	Coordinated Early Intervening Services		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
131	Preschool Handicapped Speech (5 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
132	Preschool Handicapped Itinerant (5 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
133	Preschool Handicapped Self-Contained (5 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
134	Preschool Handicapped Homebased (5 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
135	Preschool Handicapped Speech (3 and 4 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
136	Preschool Handicapped Itinerant (3 and 4 Year Olds)		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
137	Preschool Handicapped Self-Contained (3 and 4 Year Olds)		
100	Salaries	\$ 368,283.00	
200	Employee Benefits	\$ 190,111.08	
300	Purchased Services		
400	Supplies and Materials	\$ 429.79	
500	Capital Outlay		
600	Other Objects		
138	Preschool Handicapped Homebased (3 and 4 Year Olds)		
100	Salaries		

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
139	Early Childhood Programs		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
141	Gifted and Talented Academic		
100	Salaries	\$	692,207.00
200	Employee Benefits	\$	336,723.15
300	Purchased Services		
400	Supplies and Materials	\$	4,000.00
500	Capital Outlay		
600	Other Objects		
142	Disadvantaged		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
143	Advanced Placement		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
144	International Baccalaureate		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
145	Homebound		
100	Salaries		
200	Employee Benefits		
300	Purchased Services	\$	17,073.00
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
147	Full Day 4K		
100	Salaries	\$	163,842.00
200	Employee Benefits	\$	71,843.16
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
148	Gifted and Talented Artistic		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
149	Other Special Programs		
100	Salaries		
200	Employee Benefits		
300	Purchased Services		
400	Supplies and Materials		
500	Capital Outlay		
600	Other Objects		
151	Districtwide General/ Exceptional		
100	Salaries		

GENERAL FUND REVENUE

Budget

**Subtotal by
Funding Source**

200	Employee Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
161		Autism		
	100	Salaries	\$	309,317.00
	200	Employee Benefits	\$	194,902.81
	300	Purchased Services		
	400	Supplies and Materials	\$	270.41
	500	Capital Outlay		
	600	Other Objects		
162		Limited English Proficiency		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
163		Comprehensive Coordinated Early Intervennng Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
171		Primary Summer School		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
172		Elementary Summer School		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
173		High School Summer School		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
174		Gifted and Talented Summer School		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
175		Beyond Regular School Day		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
181		Adult Basic Education		
	100	Salaries	\$	34,932.50
	200	Employee Benefits	\$	18,207.48
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
182		Adult Secondary Education Programs		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
183	Adult Secondary Education Programs		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
184	Pos-Secondary Programs		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
185	Vocational Adult Programs		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
186	Integrated Education and Training		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
188	Parenting/ Family Literacy		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
189	Early Childhood Parenting Program		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
190	Instructional Pupil Activity		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
	Total - Instruction		<u>\$ 73,246,389.22</u>
211	Attendance and Social Work Services		
	100 Salaries	\$	200,918.00
	200 Employee Benefits	\$	92,135.64
	300 Purchased Services	\$	4,700.00
	400 Supplies and Materials	\$	1,500.00
	500 Capital Outlay		
	600 Other Objects	\$	400.00

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
212		Guidance Services		
	100	Salaries	\$	2,216,636.00
	200	Employee Benefits	\$	1,032,423.40
	300	Purchased Services		
	400	Supplies and Materials	\$	5,100.00
	500	Capital Outlay		
	600	Other Objects		
213		Health Services		
	100	Salaries	\$	1,671,235.00
	200	Employee Benefits	\$	919,013.58
	300	Purchased Services	\$	103,013.00
	400	Supplies and Materials	\$	32,890.00
	500	Capital Outlay		
	600	Other Objects		
214		Psychological Services		
	100	Salaries	\$	384,441.50
	200	Employee Benefits	\$	189,071.09
	300	Purchased Services	\$	246,500.00
	400	Supplies and Materials	\$	2,000.00
	500	Capital Outlay		
	600	Other Objects	\$	218.00
215		Exceptional Program Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
216		Career and Technology Educaiton Placement Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services	\$	200.00
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects	\$	163.00
217		Career Specialist Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
221		Improvement of Instruction Curriculum Development		
	100	Salaries	\$	1,318,816.24
	200	Employee Benefits	\$	382,711.78
	300	Purchased Services	\$	208,290.00
	400	Supplies and Materials	\$	900.00
	500	Capital Outlay		
	600	Other Objects	\$	2,104.00
222		Library and Media Services		
	100	Salaries	\$	1,608,261.80
	200	Employee Benefits	\$	917,798.66
	300	Purchased Services	\$	93,672.85
	400	Supplies and Materials	\$	197,619.00
	500	Capital Outlay		
	600	Other Objects		
223		Supervision of Special Programs		
	100	Salaries	\$	108,908.80
	200	Employee Benefits	\$	49,214.23
	300	Purchased Services	\$	2,000.00
	400	Supplies and Materials	\$	900.00
	500	Capital Outlay		
	600	Other Objects	\$	600.00
224		In-Service/Staff Training		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services	\$	24,126.00
	400	Supplies and Materials	\$	8,000.00
	500	Capital Outlay		
	600	Other Objects	\$	46.00

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
231		Board of Education		
	100	Salaries	\$ 88,000.00	
	200	Employee Benefits		
	300	Purchased Services	\$ 188,061.00	
	400	Supplies and Materials	\$ 1,500.00	
	500	Capital Outlay		
	600	Other Objects	\$ 35,566.00	
232		Superintendent		
	100	Salaries	\$ 273,937.00	
	200	Employee Benefits	\$ 133,058.17	
	300	Purchased Services	\$ 18,220.00	
	400	Supplies and Materials	\$ 41,000.00	
	500	Capital Outlay		
	600	Other Objects	\$ 934,598.00	
233		School Administration		
	100	Salaries	\$ 6,518,605.66	
	200	Employee Benefits	\$ 3,179,452.27	
	300	Purchased Services	\$ 52,353.41	
	400	Supplies and Materials	\$ 41,732.87	
	500	Capital Outlay		
	600	Other Objects	\$ 31,467.00	
251		Student Transportation (Federal/ District Mandated)		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
252		Fiscal Services:		
	100	Salaries	\$ 670,367.00	
	200	Employee Benefits	\$ 331,917.26	
	300	Purchased Services	\$ 139,073.00	
	400	Supplies and Materials	\$ 7,500.00	
	500	Capital Outlay		
	600	Other Objects	\$ 521,088.00	
253		Facilities Acquisitiona and Construction		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
254		Operations and Maintenance		
	100	Salaries	\$ 1,454,465.00	
	200	Employee Benefits	\$ 585,470.01	
	300	Purchased Services	\$ 3,777,810.60	
	400	Supplies and Materials	\$ 3,403,925.00	
	500	Capital Outlay		
	600	Other Objects	\$ 338.00	
255		Student Transportation (State Mandated)		
	100	Salaries	\$ 3,507,472.42	
	200	Employee Benefits	\$ 1,761,426.94	
	300	Purchased Services	\$ 8,849.00	
	400	Supplies and Materials	\$ 3,750.00	
	500	Capital Outlay		
	600	Other Objects		
256		Food Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
257		Internal Services		
	100	Salaries	\$	81,492.00
	200	Employee Benefits	\$	43,794.36
	300	Purchased Services	\$	22,550.00
	400	Supplies and Materials	\$	5,750.00
	500	Capital Outlay		
	600	Other Objects	\$	191.00
258		Security		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services	\$	622,877.00
	400	Supplies and Materials	\$	194.39
	500	Capital Outlay		
	600	Other Objects		
259		Internal Auditing Services		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
262		Planning		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services	\$	5,000.00
	400	Supplies and Materials	\$	3,500.00
	500	Capital Outlay		
	600	Other Objects		
263		Information Services		
	100	Salaries	\$	218,441.20
	200	Employee Benefits	\$	94,374.84
	300	Purchased Services	\$	91,150.00
	400	Supplies and Materials	\$	5,500.00
	500	Capital Outlay		
	600	Other Objects	\$	11,000.00
264		Staff Services		
	100	Salaries	\$	500,967.00
	200	Employee Benefits	\$	227,374.74
	300	Purchased Services	\$	51,242.00
	400	Supplies and Materials	\$	9,752.00
	500	Capital Outlay		
	600	Other Objects	\$	2,411.00
265		Subawards in Excess of \$25,000		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
266		Technology and Data Processing		
	100	Salaries	\$	1,033,980.00
	200	Employee Benefits	\$	513,412.37
	300	Purchased Services	\$	863,530.00
	400	Supplies and Materials	\$	225,563.30
	500	Capital Outlay		
	600	Other Objects	\$	191.00
267		Participant Support Cost		
	100	Salaries		
	200	Employee Benefits		
	300	Purchased Services		
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		
271		Pupil Service Activities		
	100	Salaries	\$	556,220.12
	200	Employee Benefits	\$	191,738.28
	300	Purchased Services	\$	17,153.00
	400	Supplies and Materials		
	500	Capital Outlay		
	600	Other Objects		

GENERAL FUND REVENUE		Budget	Subtotal by Funding Source
272	Enterprise Activities		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
273	Trust and Agency Activities		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
	Total Support Services		<u>\$ 45,136,880.78</u>
320	Community Recreation Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
330	Civic Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
340	Public Library Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
350	Custody and Care of Children		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
360	Welfare Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
370	Nonpublic School Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services		
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
390	Other Community Services		
	100 Salaries		
	200 Employee Benefits		
	300 Purchased Services	\$	93,497.00
	400 Supplies and Materials		
	500 Capital Outlay		
	600 Other Objects		
	Total - Community Services		<u>\$ 93,497.00</u>

GENERAL FUND REVENUE			Budget	Subtotal by Funding Source
400		Intergovernmental Expenditures/ Transfers		
	700	Fund Transfers	\$ 1,410,000.00	
		Total Intergovernmental Expenditures/ Transfers		<u>\$ 1,410,000.00</u>
500		Debt Service:		
	300	Purchased Services	\$ -	
	400	Supplies and Materials	\$ -	
	500	Capital Outlay	\$ -	
	600	Other Objects	\$ -	
		Total - Debt Service		<u>\$ -</u>
TOTAL GENERAL FUND EXPENDITURES			\$ 119,886,767.00	\$ 119,886,767.00

Position Description		Average Salary
Superintendents	\$	161,883
Supervisors	\$	41,831
Administrators	\$	101,252
Principals	\$	94,733
Consultants	\$	-
Counselors	\$	66,633
Teachers	\$	60,352

The itemized list of average salaries paid to superintendents, supervisors, administrators, principals, consultants, counselors and teachers employed by the district should be calculated for these position descriptions paid from all funding sources. Averages should be calculated on salaries only, and should not include supplements such as National Board Certified. A general description of the position category is provided below. If your LEA has a position that is not included in the general description that you feel may fit into one of the categories, use your discretion of where to include the salary.

Superintendents

Includes the superintendent, deputy superintendents, associate superintendents, or assistant superintendents involved in the direction and management of all affairs of the school district.

Supervisors

Supervisors report to an administrator other than the superintendent and are heads of units. Examples of supervisors might be maintenance supervisors, food service directors, or transportation supervisors

Administrators

Administrators are a head of organizational unit reporting directly to the district superintendent. Examples of employees that could be charged here include the Chief Financial Officer, Chief Human Resources Officer, and Chief Audit Director.

Principals

Principals are those with overall administrative responsibility for a single school or a group of schools. Included are principals and assistant principals involved in the supervision of all operations of the school.

Consultants

Consultants are generally paid as a purchased service and do not have a salary associated with them

Counselors

Counselors are those who assess and improve the well-being of students and supplement the teaching process.

Teachers

Teachers are those involved directly with the teaching of students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings.