

APPENDIX
CONTENTS

	<u>SECTION</u>	<u>PAGE(S)</u>
Suggestion Form	1	1
Valid Program/Activity/Object Combinations	2	1
Budgeting Duty Code Listings	3	1-7

This page left intentionally blank.

SUGGESTION FORM

TO: Superintendent of Public Instruction
School Financial Services (SFS)
Old Capitol Building
PO BOX 47200
Olympia, WA 98504-7200
Fax: (360) 664-3683
E-mail: cbrodie@ospi.wednet.edu

FROM: _____
Name

School District/Organization

(_____) _____
Telephone

DATE: _____
Month Day Year

(1) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

(2) Chapter _____ Section _____ Page _____ Edited Page Attached _____

Comments: _____

Instructions

Comments or edited pages of this handbook may be submitted to SFS staff at any time. Please be sure to reference the specific section of the handbook to which your comments relate, if applicable. Identification of submitter is optional, but would be helpful if further questions arise.

This page left intentionally blank.

This page left intentionally blank.

BUDGETING DUTY CODE LISTINGS

STATUTORY CITATION: RCW 28A.505.100, WAC 392-123-053

PURPOSE: Forms F-195 School District Budget and F-200 School District Budget Extension must display total salary amounts; full-time equivalents; and the high, low, and average annual salaries for each job classification within each activity of each program. The following duty codes are valid for the school district budget and budget extension process.

Salary exhibits for certificated and classified staff are to be completed for each program. Each job classification or duty code must also be budgeted by activity within each program. Districts shall provide individual salaries with the title or position of the recipient and total salary amounts under each budget class upon request as set forth in RCW 28A.505.100. Salaries, including high, low, and average rates, must be shown for each job classification.

Full-time equivalent (FTE) staff counts must be budgeted by job classification or duty code for each activity by program. Certificated staff FTE multiplied by the annual average salary rates must equal the total annual salary for certificated employees. Classified total annual salaries are calculated by multiplying the number of hours times the average hourly rates of pay. Classified FTE is calculated by dividing the number of hours by 2,080. No individual should be reported as more than one (1.000) FTE.

Overtime and extra duties such as coaching, substitutes, estimates of salary increases and incremental increases may be budgeted separately. FTE hours or rates of pay are not required for these salary categories. Such salaries must be budgeted by duty code and activity within each program.

Except for vacant positions, districts should ensure budgeted positions agree with the current fiscal year's payroll adjusted by changes expected to occur during the subsequent fiscal year.

CERTIFICATED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "x" may be either suffix "0," "1," or "2." Report, with suffix:

- 0 – Certificated base contracts.
- 1 – Certificated supplemental contracts for additional responsibility and incentive, but not for additional time.
- 2 – Certificated supplemental contracts for extended, extra, or optional days and hours which are available to the employee.

School
Duty
Code

Base Contract Duty Title

Administration

11x Superintendent
12x Deputy/Assistant Superintendent
13x Other District Administrator

21x Elementary Principal
22x Elementary Vice Principal
23x Secondary Principal
24x Secondary Vice Principal
25x Other School Administrator

Teaching

31x Elementary Teacher
32x Secondary Teacher
33x Other Teacher

Educational Staff Associate

40x Other Support Personnel
41x Library Media Specialist
42x Counselor
43x Occupational Therapist
44x Social Worker
45x Speech-Language Pathologist or Audiologist
46x Psychologist
47x Nurse
48x Physical Therapist
49x Reading Resource Specialist

Miscellaneous

51x Extracurricular (Base Contract)
52x Substitute Teacher
610 Certificated on Leave
611 Certificated Leave Buy Back
630 Contractor Teacher
640 Contractor Educational Staff Associate

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 11x Superintendent—Functions as the chief executive officer of a district.
- 12x Deputy/Assistant Superintendent—Performs systemwide executive management functions in the superintendent's office of a district.
- 13x Other District Administrator—Directs staff members and/or manages a function, a program or a supporting service in a district. Includes administrative assistants, directors, supervisors, and coordinators of districtwide programs.
- 21x Elementary Principal—Performs the assigned activities of the administrative head of an elementary school, normally any span of grades not above Grade 8. Includes elementary and middle school principals.
- 22x Elementary Vice Principal—Performs assigned activities in support of the head administrator of an elementary school, normally any grade span not above Grade 8.
- 23x Secondary Principal—Performs assigned activities of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12. Includes junior high and senior high principals.
- 24x Secondary Vice Principal—Performs assigned activities in support of the administrative head of a secondary school, normally any grade span combination of Grades 7 through 12.
- 25x Other School Administrator—Directs staff members and/or manages a function, a program or a support service in a school. Includes administrative assistants, administrative interns, and supervisors of school programs.
- 31x Elementary Teacher—Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept, normally in any span of grades not above Grade 8. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at an elementary building.
- 32x Secondary Teacher—Instructs pupils in classes or courses in a classroom situation for which daily pupil attendance is kept normally in any grade span combination of Grades 7 through 12. Includes preparation period and music, band, and physical education teachers, etc., if they teach full time at a secondary building.
- 33x Other Teacher—Instructs pupils in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 40x Other Support Personnel—Provides administrative, technical, and logistical support to the instruction program. Includes chairpersons or academic department heads. Also includes support personnel not specified above such as attendance officers, educational specialists, dentists, physicians, other pupil personnel, etc.
- 41x Library Media Specialist—Organizes and manages the use of teaching and learning resource materials, including equipment, content material and services for school libraries. Includes librarians, audio visual or media specialists.

- 42x Counselor—Assists pupils to assess and understand their abilities, aptitudes, interests, environmental factors, personal and social adjustments, educational needs, and occupational opportunities.
- 43x Occupational Therapist—Assists pupils whose abilities to cope are impaired by developmental deficits, poverty and cultural differences, physical injury or illness, or psychological and social disability.
- 44x Social Worker—Assists in the prevention of or solution to the personal, social, and emotional problems of pupils which involve family, school and community relationships, when such problems affect the school work of the pupil.
- 45x Speech-Language Pathologist or Audiologist—Provides diagnostic, therapeutic, and consultative services for individuals disabled by disorders of language, speech, and/or hearing.
- 46x Psychologist—Evaluates and analyzes pupils through such activities as measuring and interpreting the pupils' intellectual, emotional, and social development to enhance their educational progress.
- 47x Nurse—Licensed as a registered nurse to perform activities requiring substantial specialized judgment and skill in observation, care, and counsel of ill and injured pupils and in illness prevention.
- 48x Physical Therapist—Seeks to relieve disability and pain, develop or restore motor function, and maintain maximum performance within student capabilities.
- 49x Reading Resource Specialist—Serves as a diagnostician, advisor, special instructor and evaluator providing consultation, training, and assistance to classroom teachers and other personnel participating in a reading program.
- 51x Extracurricular—Assignment involving the guidance or supervision of a school-sponsored activity designed to provide opportunities for pupil participation in school and public events. Includes class advisor, club or activity advisor, coach, community recreation, intramural athletics, student activity coordinator, etc.
- 52x Substitute Teacher—Assignment as a temporary replacement for other teachers assigned duty codes 310, 320, and 330. Instructs pupils in self-contained classes or courses in a classroom situation for which daily pupil attendance is kept or in ungraded classes, special education, gifted, disadvantaged, early childhood, home/hospital, and adult education.
- 610 Certificated on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave. Includes union representatives.
- 611 Certificated Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.
- 630 Contractor Teacher—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 310, 320, or 330. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.
- 640 Contractor Educational Staff Associate—Employees of a contractor, who, if they had been employees of the district, would have been reported in a basic education or special education program assignment with a duty code 400, 410, 420, 430, 440, 450, 460, 470, 480, or 490. Refer to WAC 392-121-188 for rules governing instruction provided by a contractor.

CLASSIFIED DUTY CODE LIST FOR SCHOOL DISTRICTS

In the list of duty codes below, the third digit shown as "y" may be either suffix "0" or "3." Report, with suffix:

- 0 – Classified base contracts.
- 3 – Classified employment or payments not related to time.

School

Duty

Code Base Contract Duty Title

91y	Aide
92y	Crafts/Trades
93y	Laborer
94y	Office/Clerical
95y	Operator
96y	Professional
97y	Service Worker
98y	Technical
99y	Director/Supervisor
900	Classified on Leave
903	Classified Leave Buy Back

DUTY CODE DEFINITIONS FOR SCHOOL DISTRICTS

- 91y Aide—Assists classroom teachers or staff members performing professional educational teaching assignments on a regularly scheduled basis. Includes teacher aides, classroom attendants, bus monitors, lunchroom aides, community service aides, etc.
- 92y Crafts/Trades—Performs jobs which require special manual skill and a thorough and comprehensive knowledge of processes involved in work which requires apprenticeship or other formal training programs. Includes carpenters, electricians, painters, glaziers, plumbers, general maintenance, masons, mechanics, plasterers, etc.
- 93y Laborer—Performs manual labor and generally requires no special training. Includes manual activities such as lifting, digging, mixing, pulling, etc.
- 94y Office/Clerical—Performs clerical-type work such as preparing, transcribing, systematizing, or filing written communications and reports and operates such equipment as bookkeeping machines, typewriters and tabulation machines. Includes secretaries, bookkeepers, messengers, clerks, typists, etc.
- 95y Operator—Performs assignments requiring an intermediate skill level necessary to carry out machine operating activities. Includes bus drivers, vehicle operators, dispatchers, etc.
- 96y Professional—Requires a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. Includes accountants, architects, attorneys, auditors, dietitians, engineers, statisticians, negotiators, etc.
- 97y Service Worker—Performs a service for which there are no formal qualifications including paraprofessionals and nonsupervisory personnel. Includes custodians, food service workers, security personnel, warehouse worker, delivery person, etc.

- 98y Technical—Requires a combination of knowledge and skill which can be obtained through about two years of post-high school education such as from a technical college or junior college or on-the-job training. Includes computer operators, purchasing agents, computer programmers, print shop technicians, graphic arts technicians, etc.
- 99y Director/Supervisor—Directs staff members and manages a function, a program, or a support service. Includes directors or supervisors of food services, maintenance, transportation, data processing, etc.
- 900 Classified on Leave—An individual on paid leave from the district other than normal vacation leave or normal paid sick leave.
- 903 Classified Leave Buy Back—Payments to an individual for sick leave buy back or vacation buy out. Does not include normal vacation leave or normal paid sick leave.

OTHER BUDGETING DUTY CODE LIST FOR SCHOOL DISTRICTS

School Apportionment and Financial Services has provided flexibility in the budgeting process by establishing the following five additional F-195 budgeting duty codes. The F-195 budgeting duty codes or the S-275 duty codes identified below may be used.

<u>F-195 Budgeting Duty Code</u>	<u>S-275 Duty Code(s)</u>
001 Sick Leave	611 Certificated 903 Classified
002 Substitute Pay	520 Certificated
003 Salary Adjustments	Any duty code with suffix of "0"
004 Vacation Payoff	611 Certificated 903 Classified
005 Other Salary Adjustments	Any duty code with suffix "1" or "2"

Valid Activity/Duty Code Accounts

"X" indicates the activity/duty code is closed.
 Do not charge personnel to Activities 29, 42, 49, 56, 59, 68, 83, 84, and 85.
 Refer to the program/activity/object summary for valid program activity combinations.

		ACTIVITY CODE																																	
		11	12	13	14	15	21	22	23	24	25	26	27	28	41	44	51	52	53	61	62	63	64	65	67	72	73	74	75	91	CP	SB			
CERTIFIED	11x	X	X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	11x	CERTIFIED
	12x	X					X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	12x	
	13x	X					X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	13x	
	21x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	21x	
	22x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	22x	
	23x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	23x	
	24x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	24x	
	25x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	25x	
	31x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	31x	
	32x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	32x	
	33x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	33x	
	40x	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	40x	
	41x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	41x	
	42x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	42x	
	43x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	43x	
	44x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	44x	
45x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	45x		
46x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	46x		
47x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	47x		
48x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	48x		
49x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	49x		
51x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	51x		
52x	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	52x		
61z	X																X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	61z			
630	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	630		
640	X	X	X	X	X										X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	640		
90y																																	90y		
91y	X	X	X		X	X									X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	91y			
92y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	92y		
93y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	93y		
94y																																	94y		
95y	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	95y		
96y															X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	96y			
97y	X	X	X	X	X			X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	97y			
98y	X	X		X					X								X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	98y			
99y																																	99y		

The following duty codes are valid for each activity associated with personnel:

001-Sick Leave	610-Certificated on Leave
002-Substitute Pay	611-Certificated Leave Buy Back
003-Salary Adjustments	900-Classified on Leave
004-Vacation Payoff	903-Classified Leave Buy Back
005-Other Salary Adjustments	

Duty code 31x Elementary Teacher is not valid for Activity Codes 27 Teaching and 28 Extracurricular in the following programs:

- Program 31 Vocational—Basic
- Program 34 Middle School Career and Tech Education—State
- Program 39 Vocational—Other Categorical
- Program 45 Skills Center—Basic State
- Program 71 Traffic Safety Education

For certificated duty codes, the third digit shown as "x" may be either 0, 1, or 2.
 For classified duty codes, the third digit shown as "y" may be either 0 or 3.
 For certificated duty code "61z," the third digit shown as "z" may be either 0 or 1.

This page left intentionally blank.