

New Salary Coding

- Expenditure object breakdowns for the new salary coding are as follows as well as some example positions that can be coded under these new objects.
 - **111 – Certified Staff** salary expenditures are intended for positions that generally require some certification or licensure.
 - Examples: teachers, librarians, counselors, therapists, nurses and coaches
 - **112 – Instructional Aides** salary expenditures are intended for classroom support positions.
 - Examples: Instructional aides or paraprofessionals
 - **113 – Administrative Staff** salary expenditures are intended for administrative positions, both certified and/or non-certified.
 - Examples: Superintendent, business manager, principals, program directors, and school board members
 - **114 – Classified Staff** salary expenditures are intended for support staff at either the school or district level whether they are hourly or contract basis and typically not in the classroom.
 - Examples: food service employees, custodians, clerical, bus drivers
 - **119 – Other Compensation** expenditures would include other types of compensation paid to an employee other than salary. We anticipate that this would be used infrequently.
 - Examples: stipends for cell phones, housing or moving expenses

- As we move toward the implementation of these codes these are the suggested positions that could be coded in these areas. There are many other scenarios and examples specific to districts, so if anyone has any questions or needs clarification, please feel free to contact Office of State Aid & School Finance.