

GLOSSARY OF PERSONNEL FIS TERMS

Account — A fiscal and accounting entity with a self-balancing set of general ledger codes in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For reporting purposes, the state identifies major accounts, and administratively combines all remaining accounts into roll-up funds.

Account Code or Number — the three-character alpha/numeric code assigned by OFM to identify each account.

Allocation (Budget) — Spending authority assigned to an agency from a lump-sum appropriation that is designated for expenditure by specific governmental units and/or for specific purposes, activities, or objects. For example, the Legislature may provide a lump-sum appropriation to OFM for allocation to agencies on an as-needed basis, or according to specified criteria.

Allocation (Personnel) — Assignment of a position to a job class (WAC 357-01-020).

B Code — A class code of an exempt position, under the jurisdiction of the state HR director as defined in RCW 41.06.070 (1) and (3), or an agency enabling statute. B Codes are assigned to positions that are compensated in EMS Bands and are usually senior management positions such as deputy directors and assistant directors. Since these positions are exempt from state civil service law, they do not have the same rights as classified positions. Exempt employees typically serve at the pleasure of the Appointing Authority and unless the incumbent as previously served in a classified position, have no return rights.

Biennium — A two-year fiscal period. The Washington State biennium runs from July 1 of an odd-numbered year to June 30 of the next odd-numbered year.

Class — A level of work (WAC 357-01-075).

Class Code — A code assigned to a Washington General Service (WGS) or “classified” job class. For example, 148T is the class code for the WGS job class Accounts Auditor.

Class Series — A grouping of job functions having similar purpose and knowledge requirements but different levels of difficulty and responsibility (WAC 357-01-080).

Class Specification — An official document that defines the primary purpose of the job class. It summarizes the nature and scope of the duties and responsibilities.

Class Study — A class study is a review and in-depth evaluation of the work assigned to all positions in a class or class series. A class study is typically conducted when the existing class specification no longer addresses the actual duties assigned to the positions allocated to the specific class or class series. Reasons for a study include substantial changes in the nature of the work, reorganization, difficulty allocating positions, legislative change, among others. These studies typically involve the realignment of work levels within a class series or other changes that significantly impact position allocation and, therefore, potentially have a cost.

Classification — A job that is part of the state HR system. All exempt and WGS classes are listed in the Classification Plan.

Classification Plan — The list of current state job titles and approved salary ranges. It is a component of the state compensation plan. Here is the link to the current class plan:

<http://hr.wa.gov/CompClass/JobClassesSalaries/Pages/ClassifiedJobListing.aspx>

Collective Bargaining — A mutual obligation of the state and of employees' exclusive bargaining representatives to meet and bargain in good faith on wages, hours, and other terms and conditions of employment as defined in Chapter 354, Laws of 2002.

EMS — The abbreviation for "Exempt Management Service." Positions in EMS are assigned a B Code. See "B Code."

FIS — Fiscal Impact Statement, describing a proposed action, estimating the cost for the current and two following biennia, and 1) explaining how the cost can be paid by the agency within the current budget; or 2) indicating that the agency cannot absorb the cost without additional resources.

Fiscal Year — A one-year fiscal period. The Washington State fiscal year extends from July 1 through the next June 30. The federal fiscal year runs October 1 through September 30. The city/county fiscal year runs January 1 through December 31.

Full-Time Equivalent (FTE) — *As a unit of measure of state employees:* refers to the equivalent of one person working full-time for one year (approximately 2,088 hours of paid staff time). Two persons working half-time also count as one FTE. *As a unit of measure of students in K-12 or higher education facilities:* refers to the equivalent of one student attending class full-time for one school year (based on fixed hours of attendance, depending on grade level).

Fund — A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Code — A three character alpha/numeric code assigned by the Office of Financial Management to identify each specific accounting entity against which a transaction is to be charged, plus the one character appropriation type code that indicates the source character of the fund involved. The account code and appropriation type code are separated by a hyphen.

Fund Type — One of 11 classifications into which all individual accounts can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

General Fund-State (GF-S) — Refers to the basic account that receives revenue from Washington's sales, property, business and occupation, and other general taxes; and is spent for operations such as public schools, social services, and corrections.

Job Specification — Also known as "class specification" is the standard state agencies use to allocate their positions. Class specifications are broader and generally provide the parameters for a group of positions. It is developed, written, and maintained by the Office of the State HR Director (OSHRD).

Local Funds — Funds under the control of an agency with cash on deposit in a local bank account and requiring the signature of agency officials on a check for disbursement. Some local funds are on deposit with the State Treasurer as a matter of convenience or statutory requirement.

Object — A common grouping of expenditures made on the basis of homogenous activity, goods or services purchased, or type of resource to be used.

Position — A group of duties and responsibilities performed by an employee (WAC 357-01-240).

Program (Personnel) — A specialized area with specific complex components and tasks that distinguish it from other programs (or the main body of an organization). A program is specific to a particular subject and has a specific mission, goals, and objectives. A program typically has an identifiable funding source and separate budget code.

The specific components and specialized tasks involve interpretation of policies, procedures and regulations, budget coordination/administration, and independent functioning. Typically requires public contact relating specifically to program subject matter, clients, and participants.

Proposed Effective Date – Date agency or institution uses to calculate fiscal impact. The date is entered by the OSHRD compensation analyst and provided to the agency or institution to be used to complete the fiscal summary portion of the fiscal impact form.

- For administrative proposals, the date used is the date the OSHRD compensation analyst receives a complete proposal from the agency or institution.
- For all other proposals, the date following the Director’s Meeting where the proposal is to be presented is used.

Reallocation — The assignment of a position to a different class (WAC 357-01-270). This term has the same meaning as the term “reclassification.” “Reallocation” is the preferred term.

Salary Adjustment — This is a change in the salary assigned to the class or position.

Washington General Service (WGS) — A system of personnel administration that applies to classified employees or positions under the jurisdiction of chapter 41.06 RCW which do not meet the definition of manager found in RCW 41.06.022. Also known as “classified service” or “classified positions.”

WMS (Washington Management Service) — Washington Management Service is a decentralized personnel system established separately for civil service managers in state government. Agencies have delegated authority under the law to create management positions. It recognizes the unique nature of management positions and the importance of strong management skills to effective state government.