7387 South Campus View Drive
West Jordan, Utah 84084

DEPARTMENT BUDGET CODES 2024-25

BOARD OF EDUCATION

Tracy J. Miller ..... Board President
Niki George ..... Board First Vice President
Darrell Robinson ..... Board Second Vice President
Brian W. Barnett ..... Board Member
Lisa Dean ..... Board Member
Bryce Dunford ..... Boar2ll00000000092 Tc 0 Tw

BUDGET PREPARATION GUIDELINES 2024-25

I. Salaries (Object Codes 100-199)

See the Salary Forecast Report for your program. This report, which should match the related budget codes on your budget worksheets, reflects the current contract pay and already excludes the $2,500 and $8,904 Educator Salary Adjustment.

The teacher in-service rate is $34.29 per hour.

Any additional FTE will need prior approval from the Deputy Superintendent for Business Services and must be noted on the budget worksheet.

II. Fringe Benefits (Object Codes 200-299)

Social Security: 6.20% (object code 220).

Medicare: 1.45% (object code 221).

Retirement: (object code 210)

Hired before July 1, 2011 – 23. 9% (Tier I)
Hired after June 30, 2011 – . 2% (Tier II)

Disability Insurance: $13.05 per month or $156.60 per year (object code 251).

Health and Life Insurance: $1,162.00 per month or $13,944 per year (object code 241). If a benefited employee does not take health insurance, the amount is$15 per month or $180 per year.

Industrial Accident Insurance: 0.1% (.001 multiplier) (object code 270).

III. Other Operating Expenses (Object Codes 300-899)

Restricted-use programs (usually state or federally funded programs such as Special Education, Title I, CTE, Concurrent Enrollment, etc.) are to be budgeted so the programs are self-sufficient (revenues equal expenses).

Federal programs (generally program codes 7000-7999 and always revenue function codes 4xxx) will be charged an indirect rate per State guidelines. Eligible state program (generally program codes 5000-5999 and always revenue function codes 3xxx) will also be charged an indirect rate per State guidelines.

Restricted Rate programs – 2.03% for object code 870
Unrestricted Rate programs – 11.66% for object code 860

Non-restricted-use programs (usually locally funded programs and departments) may not budget an increase in the <u>total</u> of object codes 300-899 from the same codes in the prior year without the approval of the deputy superintendent for Business Services. Additionally, increases to discretionary wages require approval from the deputy superintendent for Business Services.

C. In order to better identify expenditures, the following object codes should be used where appropriate:

1. 331 – Tuition for local (non-travel) classes/registrations
2. 332 – Audit fees charged to grants and programs
3. 334 – Professional services the support the operation of the entity
4. 443 – Non-contracted equipment repair
5. 532 – Postage
6. 551 – Photocopying and printing
7. 581 – Mileage/travel
8. 583 – Travel/convention costs (includes registration) for overnight trips
9. 610 – Supplies
10. 646 – Professional books and magazines
11. 650 – Technology supplies
12. 670 – Computer software
13. 810 – Membership dues and fees

D. Travel/convention (object code 583) may be included according to the provisions noted in “A” and “B” above. Use a guideline figure of $1,700 to $2,000 per conference.

E. Mileage (object code 581) will be reimbursed at the current IRS rate of 67¢ per mile.

ALLOCATIONS 2024-2025

LOCATIONS

LOCATION	DEPARTMENT	RESPONSIBLE PERSON
074	Nutrition Services	Katie Bastian
075	Custodial Services	Steve Peart
076	Construction & Capital Projects	Dave Rostrom
077	Transportation Services	Paul Bergera
078	Maintenance Services	David Rostrom
079	Central Warehouse	Kurt Prusse
080	Information Systems	Michael Heaps
081	Business Services	John Larsen
083	Accounting, Budgets, & Audits	Dan Ellis
087	Purchasing	Kurt Prusse
089	Payroll	Sarah Palmer

111	Board Members
112	Superintendent
113	Administrators (Cabinet)
114	Business Administrator
115	Directors
116	Consultants and Coordinators
121	Principals/Vice Principals
131	Teachers
132	Substitute Teachers
133	Teachers – Sabbatical Leave
134	Teacher Specialist
135	Teacher C.I.T.
136	Instructional Coach
140	SLP/Audio
141	Clinical Support Specialist
142	Counselor
143	Nurses
144	Psychologists
145	Librarians
146	Translator
147	Family Engagement
148	SPED Itinerant

151	Classified Supervisors – Buyers
152	Admin Assistant
153	Registrar
154	Attendance
155	Student Workers
156	Communications Manager
157	Web Manager
158	Computer Repair
159	User SuppoT6 UserUserUser Wr/TT0 1 Tf02DC 2.4
163	Stockroom and Warehouse
164	Media Assistant
165	Classroom Assistant
166	Hall Monitors
167	User Support Manager
168	Deliverymen
169	Programmers
171	Director
172	Bus Drivers
173	Mechanics/Technicians
175	Warehouse/Parts/Fuel
176	Transportation Coordinators
177	Systems Tech

181	Directors and Supervisors
182	Custodians
183	Sweepers
184	Lead Man
185	Labor Repair
186	Summer Help
187	Maintenance Workers
188	Alarm Response
189	Senior Tech
190	After School Activities
191	Managers
192	Six-hour Worker with Benefits
193	Nutrition Service Worker
194	Cafeteria Assistants
195	Substitutes
196	School Meal Clerk
198	Vacation Payoff
210	State Retirement
220	FICA Taxes
221	Medicare Taxes
230	Early Retirement
231	Unused Sick Leave
232	$75/Year Service Payment

735	Energy
736	Vehicles
810	Membership Dues and Fees
830	Interest
834	Bank Fees
860	Indirect Charge – Un-restricted
870	Indirect Charge – Restricted
890	CDL/Physical Renewals
999	Revenue

FUND 10 – MAINTENANCE & OPERATION

Functions 10xx – Instruction-related matters

1012 Instruction – Contract

1015 Instruction – Hourly

1018 Instruction – Additional Pay

1024 Elementary Parking Duty Stipend

1036 Athletic Differential

1040 School Activities

1044 Activities Differential

1055 Low Absence Incentive

1083 Assistant Pool Hours

1090 DO NOT USE FOR PAYROLL
Reserved for accounts payable checks

Functions 21xx – Helping Students be Better Students

2112 Student Support Svcs. – Contract

2115 Student Support Svcs. – Hourly

2118 Student Support Svcs. – Additional Pay

2155 Low Absence Incentive

2188 JFEC Extra Hours

2190 DO NOT USE FOR PAYROLL
Reserved for accounts payable checks

Functions 22xx – Helping Teachers be Better Teachers

2212 Teacher Support Svcs. – Contract

2215 Teacher Support Svcs. – Hourly

2218 Teacher Support Svcs. – Additional Pay

2255 Low Absence Incentive

2290 DO NOT USE FOR PAYROLL
Reserved for accounts payable checks

Functions 23xx – District Administration-related matters

2312 District Admin. – Contract

2315 District Admin. – Hourly

2318 District Admin. – Additional Pay

2355 Low Absence Incentive

2390 DO NOT USE FOR PAYROLL
Reserved for accounts payable checks

Functions 24xx – School Administration-related matters

2412 School Admin. – Contract

2415 School Admin. – Hourly

2418 School Admin. – Additional Pay

2432 School Admin. Substitute

2455 Low Absence Incentive

2483 Summer Pool Hours

2490 DO NOT USE FOR PAYROLL
Reserved for accounts payable checks

Functions 25xx – Business Administration, Accounting, Payroll, and Purchasing-related matters

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR
0050	Classroom General	John Larsen
0060	Ret Certified	John Larsen
0400	Valley High	John Larsen
1100	Elementary PLC	John Larsen
11xx	Elementary In-Lieu/Cell Tower	AOS
1228	Special Ed. Extended Year	Kimberly Lloyd
1290	Special Ed. Preschool	Kimberly Lloyd
1292	Special Ed. Professional Development	Kimberly Lloyd
1293	Special Ed. Transportation	Kimberly Lloyd
1295	Special Ed. General	Kimberly Lloyd
1296	Special Ed. Self-Contained	Kimberly Lloyd
1297	Special Ed. Impact Aid	Kimberly Lloyd
14XX	Middle School In-Lieu/Cell Tower	Cody Curtis
1609	South Pointe High-Adult Educ.	Jason Skidmore
17XX	High School In-Lieu/Cell Tower	Brad Sorensen
2000-3999	School Checkbook Programs	Dan Ellis
4109-4830	School Land Trust	AOS
4670	STEM Action Center Math & Science	Carolyn Gough
4673	CTE Pathways to Professions	Jason Skidmore
4675	STEM Action Center Jordan Prep Prof. Learning	Carolyn Gough
4677	STEM Action Center Classroom Grants	Carolyn Gough

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR
5321	Social Studies K-6 Curriculum	Carolyn Gough
5336	Enhancement for Students At-Risk	Michelle Love-Day
5341	Students At-Risk – Associate Superintendent	Mike Anderson
5342	Students At-Risk – Equity	Mike Anderson
5343	Students At-Risk – Title I	Lisa Robinson
5344	Students At-Risk	Michelle Love-Day
5345	Students At-Risk – Psychologists	Travis Hamblin
5346	Comprehensive Guidance	Travis Hamblin
5401	BYU CITES	Carolyn Gough
5412	Online High School	Ammon Wiemers
5607	Gang Grant	Travis Hamblin
5610	Driver Education	Brad Sorensen
5611	Driver Education Equipment	Brad Sorensen
5619	Early Interactive Software Program	Carolyn Gough
5635	Dual Language Immersion	Carolyn Gough
5642	Elementary Counselor Grant	Travis Hamblin
5644	STEM Endorsement Grant	Carolyn Gough
5649	CIVICS Education	Carolyn Gough
5651	Educator Professional Time	Mike Anderson
5652	Home Teen Center	Travis Hamblin
5655	Digital Teaching & Learning	Carolyn Gough
5660	General Financial Literacy	Jason Skidmore
5666	Professional Learning Grant	Carolyn Gough
5668	Effective Teachers in High Poverty	John Larsen
5670	PCBL Grant	Carolyn Gough
5672	Fee on Fine – Substance Abuse Prev.	Travis Hamblin
5673	Electronic Cigarette Sub. & Nicotine Prev.	Travis Hamblin

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR
5674	Suicide Prevention	Travis Hamblin
5677	STEM – Computer Science	Carolyn Gough
5678	TSSA	Mike Anderson
5679	School Based Mental Health	Travis Hamblin
5681	TSSA – Salary	Mike Anderson
5688	Expanded Student Access Grant	Kimberly Lloyd
5697	Early Literacy Coaches	Carolyn Gough
5805	Early Literacy	Carolyn Gough
5808	Capitol Field Trips	Dan Ellis
5876	Educators Salary Adjustments	John Larsen
5878	Special Ed. Ext. Year Spec. Educator	Kimberly Lloyd
5884	Teacher Supplies & Materials	John Larsen
5886	B. Taylor Arts Learning Program	Carolyn Gough
5911	ELL Software Grant	Michelle Love-Day
5914	School Safety & Support	Travis Hamblin
5915	UDOT Aeronautics Grant	Brad Sorenson
6001	CTE College & Career Awareness (7th Grade)	Jason Skidmore
6050	CTE Substitutes	Jason Skidmore
6100	CTE Agriculture Food & Natural Resources	Jason Skidmore
6150	CTE Summer Agriculture	Jason Skidmore
6200	CTE Education & Training	Jason Skidmore
6250	CTE Child Care	Jason Skidmore
6255	CTE Preschool	Jason Skidmore
6300	CTE Health Sciences, Human Services & Public Safety	Jason Skidmore
6400	CTE Audio/Visual Tech & Communications	Jason Skidmore
6500	CTE Business, Marketing, Hospitality & Tourism	Jason Skidmore

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR
7910	Community Learning Centers	Carolyn Gough
7950	Homeless & Minority	Travis Hamblin
8001	National School Foods	Katie Bastian
8703	Elementary AOS	Lisa Robinson
8704	Elementary AOS	April Gaydosh
8706	Accreditation	Carolyn Gough
8707	High AOS	Brad Sorensen
8709	Elementary AOS	Becky Gerber
8710	Middle AOS	Cody Curtis
8718	Elementary AOS	Jill Durrant
9000	Board of Education	John Larsen
9035	Intl. Baccalaureate	Carolyn Gough
9050	Superintendent	Anthony Godfrey
9052	Teacher District Directed PDD.	Anthony Godfrey
9075	Business Admin.	John Larsen
9200	Teaching & Learning	Carolyn Gough
9201	District Dual Language Immersion	Carolyn Gough
9202	Curriculum PD	Carolyn Gough
9205	Foreign Language Testing AAPPL	Carolyn Gough
9220	Elementary Band & Orchestra	Carolyn Gough
9230	Guidance/Testing	Travis Hamblin
9240	High School Makeup	Brad Sorensen
9250	Inst Media	Carolyn Gough
9260	Inst Support	Carolyn Gough
9270	Music Instrument Repair	Carolyn Gough
9271	Piano Tuning	Carolyn Gough
9280	Nurses	Mike Anderson

PROGRAMS BY NUMBER

PROGRAM	PROGRAM DESCRIPTION	DIRECTOR/COORDINATOR
9285	Home & Hospital	Travis Hamblin
9300	Personnel Dept. (H/R)	June LeMaster

PROGRAMS BY DIRECTOR

DIRECTOR/COORDINATOR	PROGRAM	PROGRAM DESCRIPTION
HAMBLIN, TRAVIS (053)	9230	Guidance/Testing
	9285	Home & Hospital
	9410	Student Services
	9472	504 Direct Services
HAYNES, MICHAEL (055)	9975	Foundation
	9976	Foundation (District Paid)
HEAPS, MICHAEL (080)	9400	Info. Systems
JAMESON, BEN (040)	9308	Accountability
LARSEN, JOHN (081)	0050	Classroom General
	0060	Ret Certified
	0400	Valley High
	1100	Elementary PLC
	5668	Effective Teachers in High Poverty
	5876	Educators Salary Adjustments
	5884	Teacher Supplies & Materials
	9000	Board of Education
	9075	Business Admin.
	9680	Legal Fees
	9800	Activity Wages
	9931	Debt Service
	9932	Capital Outlay
	9933	Bond Proceeds
	9999	Undistributed by Program
LEMASTER, JUNE (045)	9300	Personnel Dept. (H/R)
	9303	ADA 504 Employee
LLOYD, KIMBERLY (047)	1228	Special Ed. Extended Year
	1290	Special Ed. Preschool
	1292	Special Ed. Professional Development

PROGRAMS BY DIRECTOR

DIRECTOR/COORDINATOR	PROGRAM	PROGRAM DESCRIPTION
LLOYD, KIMBERLY (047)	1293	Special Ed. Transportation
	1295	Special Ed. General
	1296	Special Ed. Self-Contained
	1297	Special Ed. Impact Aid

PROGRAMS BY DIRECTOR

DIRECTOR/COORDINATOR	PROGRAM	PROGRAM DESCRIPTION
ROBINSON, LISA (028)	11xx	Elementary In-Lie/Cell Tower by School
	41xx	Trust Lands by School
	5343	Students At-Risk – Title I
	7801	Title I LEA
	7802	Title I Parent Involvement
	7803	Title I Homeless Set Aside
	8703	Elementary AOS
ROSTROM, DAVE (072/076/078)	9705	Building Rental
	9730	Maintenance
SKIDMORE, JASON (057)	1609	South Pointe High
	4673	CTE Pathways to Professions
	5660	General Financial Literacy
	6001	CTE College and Career Awareness – 7th Grade
	6050	CTE Substitutes
	6100	CTE Agriculture Food & Natural Resources
	6150	CTE Summer Agriculture
	6200	CTE Education & Training
	6250	CTE Child Care
	6255	CTE Preschool
	6300	CTE Health Sciences, Human Services & Public Safety
	6400	CTE Audio/Visual Tech & Communications
	6500	CTE Business, Marketing, Hospitality & Tourism
	6600	CTE Architecture & Construction
	6700	CTE Computer Science & Information Technology
	6800	CTE Engineering & Manufacturing Technology
	6900	CTE Transportation, Distribution & Logistics

PROGRAMS BY DIRECTOR

DIRECTOR/COORDINATOR	PROGRAM	PROGRAM DESCRIPTION
SKIDMORE, JASON (057)	6902	CTE CTSO
	6910	CTE Busing
	6911	CTE Staff Development