

AIMS K-12 BUDGET DEVELOPMENT WORKSHOP: BUDGET KICK-OFF SESSION

Hosted by

Business Operation Services

Program Compliance Department

School Support Services

The purpose of this retreat is to develop and finalize all District Wide Assumptions for the upcoming 2024-2025 School year. During this session you will work with program and department leaders to compile projected funding for your programs, align plan design to ensure the capturing of expenses and to finalize your CMO (Central Office Management) and special program budgets.

*Special Programs: Special Education, ELD, College Bound Kids, and Sports Programs

AIMS BUDGET DEVELOPMENT

- ▶ Program Assumptions to feed into the District-wide Budget Development process. Including but not limited to:
 - ▶ CMO Budgets
 - ▶ District wide programs
 - ▶ Specialized programs (such as Special Education, ELD and College Bound Kids services)
- ▶ Complete Leadership engagement as to the projected cost, program implementations and plan design for the required submissions of Funding Plans and MOUs
- ▶ LCAP
- ▶ SPSA
- ▶ Specialized funding plans
- ▶ Special Ed Memorandum of Understanding
- ▶ Title III Memorandum of Understanding

GOALS FOR BUDGET RETREAT

PLANNING

- Enrollment projections
- District-wide Assumptions
- Special Program Planning
- Initial Site Budget Planning

PREPARATION

Updating final budget tool for engagement

BUDGET ALLOCATION ENGAGEMENT

School site finalization of budget for submission

FINALIZATION & SUBMISSION

Transfer of information into submission format

Submission of plans to Board for approval

Submission of budget aligning to plans for Board approval

Submission to Authorizer, County and State



BUDGET DEVELOPMENT PROCESS

Line #	Project/Task	Project Period	IMPACT
1	Budget Department Tasks: Budget Development		
2	Determine 2024-2025 Enrollment Projections	PLANNING	Projections
3	Enrollment Projection Appeal Process	PLANNING	Projections
4	Receive Final Enrollment Projections	PLANNING	Projections
5	Prepare and Release Return to Assignment Letters	PLANNING	Projections
6	Return to Assignment Letter Deadline (Contracts)	PLANNING	Projections
7	Provide updated projected salaries for retiring employees	PLANNING	Projections
8	Request a New Position request from Heads/ New Job Descriptions for adoption need to be board approved	PLANNING	Projections
9	New job Descriptions with Salary projection Board Approval	PLANNING	Projections
10	Update Salary Schedule used for Budgeting / Board Approved	PLANNING	Projections
11	Update Staff Spreadsheet Per site (establish staffing template for the Budget Development Year)	PLANNING	Projections
12	Administrators Kick- Off Meeting (Leadership/Special Program Only)	PLANNING	Projections
13	Determine AIMS Budget Allocation Formula (Assumptions)	PLANNING	Projections
14	a. School Sites	PLANNING	Projections
15	1. Determine/ Create Staffing Formula Allocations	PLANNING	Projections
16	2. Funding Assumptions (programs and/or services offered)	PLANNING	Projections
17	3. Process Assumptions - (Budget Session participation, Budget Handbook Information, School Engagement Sessions)	PLANNING	Projections
18	4. Projected New Grants/Donations (Documentation is required)	PLANNING	Projections
19	5. Special ED Programmatic Changes (Inclusion vs SPED)	PLANNING	Projections
20	6. Program Updates/Changes- (Budget Handbook Information)	PLANNING	Projections
21	7. New Funding Models (i.e Board or Committee Approved use of Funding - MSR G)	PLANNING	Projections
22	c. Central Offices	PLANNING	Projections
23	1. New Site / Site # Requests (Re-orgs or New)	PLANNING	Projections
24	5. Review and Approved Outline of Continued Current Practices (investments from previous Prioritizations)	PLANNING	Projections
25	6. FTE movement - Re-orgs of Staff moving from one site to another	PLANNING	Projections
26	12. Any Additional Investments / Cuts	PLANNING	Projections
27	Receive Final Restricted Resource Allocations (School Site/ Central)	PLANNING	Projections

28	Update Staff Spreadsheet Per site (establish staffing template for the Budget Development Year)	PREPARATION	Worksheets
29	Determine/Create Staffing formula allocations (Budget Projection Worksheets for Schools)	PREPARATION	Worksheets
30	Determine/Create Staffing formula allocations (Budget Projection Worksheets for Central)	PREPARATION	Worksheets
31	Prepare Upgrades for Budget Development Tool (due to program Changes)	PREPARATION	Budget Tool
32	Project Central and School Site Budgets by Resource & by Site	PREPARATION	Projections
33	a. Request Projected Salary and Benefits Data	PREPARATION	Projections
34	a. Verify calculations of projected benefits and salary changes	PREPARATION	Projections
35	Populate Central Office Non-salary budget (based on current year)	PREPARATION	Projections
36	Create Budget Projection Worksheet Tool to project School Site Allocations	PREPARATION	Projections
37	Project Allocation by Object	PREPARATION	Projections
38	a. Project operations and Utilities file	PREPARATION	Projections
39	b. Other Services, Tech, Academic, Spec Ed	PREPARATION	Projections
40	Update Budget Development Tool Site Information, Demographics, Staff, Site #	PREPARATION	Budget Tool
41	Load Current Salary per person	PREPARATION	Budget Tool
42	Test budget tool for accuracy	PREPARATION	Budget Tool
43	Determine Salary Driven Benefits Rates	PREPARATION	Budget Tool
44	a. PERS, 403b contribution	PREPARATION	Budget Tool
45	b. Workers' Compensation	PREPARATION	Budget Tool
46	c. State Unemployment Rate	PREPARATION	Budget Tool
47	e. FICA, Medicare	PREPARATION	Budget Tool
48	Determine Employee Fringe Benefits	PREPARATION	Budget Tool
49	a. Medical	PREPARATION	Budget Tool
50	b. Dental	PREPARATION	Budget Tool
51	c. Vision	PREPARATION	Budget Tool
52	d. Disability Insurance	PREPARATION	Budget Tool

53	Determine Positive Pay	PREPARATION	Budget Tool
54	a. Extra Time	PREPARATION	Budget Tool
55	b. TSA Teachers Costs Per site	PREPARATION	Budget Tool
56	c. Verify Stipends added on to Salary Calculations	PREPARATION	Budget Tool
57	Compute Average Salary Per Job Title (for Load)	PREPARATION	Budget Tool
58	Compute Salary Projection per employee (for Load)	PREPARATION	Budget Tool
59	Compute Salary Projection per vacant position (for Load)	PREPARATION	Budget Tool
60	Prepare Departments & Central Office Allocations (for Load)	PREPARATION	Projections
61	Update Resource Numbers at CSMC	PREPARATION	Projections
62	Budget Development Sessions Schedule Published	DEVELOPMENT	BUDGET DEV
63	Begin Budget Sessions / End Budget Sessions	DEVELOPMENT	BUDGET DEV
64	Create org keys in INTACCT for new resources, programs and sites	FINALIZATION	Adoption
65	Forecast 1 upload to ALT Form	FINALIZATION	Adoption
66	1st Draft ALT Form Review	FINALIZATION	Adoption
67	ALT Form Changes	FINALIZATION	Adoption
68	2nd Draft ALT Form	FINALIZATION	Adoption
69	Final Alternative Form Report	FINALIZATION	Adoption
70	Submission to Board Office for Finance Committee Meeting	FINALIZATION	Adoption
71	Presentation to Finance Committee	FINALIZATION	Adoption
72	1st Reading Board Office	FINALIZATION	Adoption
73	Final Approval Board Office	FINALIZATION	Adoption
74	Submission to OUSD	FINALIZATION	Adoption
75	Submission to ACOE	FINALIZATION	Adoption

WHAT ARE WE DOING

1. DEFINING DISTRICT WIDE ASSUMPTIONS
2. ALIGNING TO CORRECT PLAN AND CODING

13	Determine AIMS Budget Allocation Formula (Assumptions)	PLANNING
14	a. School Sites	PLANNING
15	1. Determine/ Create Staffing Formula Allocations	PLANNING
16	2. Funding Assumptions (programs and/or services offered)	PLANNING
17	3. Program Assumptions	PLANNING
18	4. Projected New Grants/Donations (Documentation is required)	PLANNING
19	5. Special ED Programmatic Changes (Inclusion vs SPED)	PLANNING
20	6. Program Updates/Changes-	PLANNING
21	7. New Funding Models (i.e Board or Committee Approved use of Funding - MSR G)	PLANNING
22	c. Central Offices	PLANNING
23	1. New Site / Site # Requests (Re-orgs or New)	PLANNING
24	5. Review and Approved Outline of Continued Current Practices (investments from previous Prioritizations)	PLANNING
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26	12. Any Additional Investments / Cuts	PLANNING

RESPONSIBILITY ASSIGNMENT MATRIX

A RACI chart, also called a RACI matrix, is a type of [responsibility assignment matrix](#) (RAM) in project management. In practice, it's a simple spreadsheet or table that lists all stakeholders on a project and their level involvement in each task, denoted with the letters R, A, C or I. Once these roles are defined, assignments can be attributed to the roles and work can begin.

R, A, C, I stands for:

- Responsible
- Accountable
- Consulted
- Informed

Responsible

Responsible designates the task as assigned directly to this person (or group of people). The responsible person is the one who does the work to complete the task or create the deliverable. Every task should have at least one responsible person and could have several.

Responsible parties are typically on the project team and are usually developers or other creators.

Accountable

The accountable person in the RACI equation delegates and reviews the work involved in a project. Their job is to make sure the responsible person or team knows the expectations of the project and completes work on time. Every task should have only one accountable person and no more.

Accountable parties are typically on the project team usually in a leadership or management role.

Consulted

Consulted people provide input and feedback on the work being done in a project. They have a stake in the outcomes of a project because it could affect their current or future work.


Project managers and teams should consult these stakeholders ahead of starting a task to get input on their needs, and again throughout the work and at the completion of a task to get feedback on the outcome.

Consulted parties may be individuals on the project team who aren't working on a given task but whose work will be affected by the outcome. They're also often teammates outside of the project team—even in different departments—whose work will be affected by the outcomes of the project.

Informed

Informed folks need to be looped into the progress of a project but not consulted or overwhelmed with the details of every task. They need to know what's going on because it could affect their work, but they're not decision makers in the process.

Informed parties are usually outside of the project team and often in different departments. They might include heads or directors of affected teams and senior leadership in a company.

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- ▶ Project assigned assumptions
- ▶ Engage with appropriate stakeholders
- ▶ Prepare information to be recorded during you CMO budget session

- ▶ Identify Expense
- ▶ Identify Projected total Expense
- ▶ Identify Resource in which to be funded
- ▶ Identify code required to allocate in budget

YOUR ASSIGNMENT

YOUR ASSIGNMENT

STEP: 1

- Review your assumption assignment

Step 2:

- 2. Complete the CMO Planning tool to bring to Budget Session on Wednesday, April 17th.
- Outline your designated District-Wide assumptions to be submitted during your session on Wednesday, April 17th.

NEW: AIMS K-12 CMO PLANNING AND BUDGET MANAGEMENT TOOL

PURPOSE:

The CMO planning and management tool can be used to create, update and manage your department or program budget throughout the fiscal year.

- Tool for planning prior to Budget Session
- Tool for finalizing budgeted expenses during Budget Sessions
- Tool for Expense Management during the year

AIMS K-12 ASSUMPTION MATRIX

PLAN EFFECT	Central Office Management	Location	Department Assumption	R	A	C	I
NONE	Board Office						
NONE	Board Executive Assistant	CMO	Departmental Expenses	Board Exec	BOARD	Board/Supt	Supt
PARTIAL	Superintendent Office						
NONE	Superintendent	CMO	Departmental Expenses	Supt	SUPT	Dept Staff	Dept Staff
NONE	Omsbudman	CMO					
NONE	Employee Relations /HR	CMO					
NONE	Central Office Clerk (Employee Relations)	CMO					
LCAP or OTHR PLN	Student Activities Coordinator	CMO/Sites					
NONE	Business Operation Services Office						
NONE	CBO	CMO	Departmental Expenses	CBO	CBO	Dir of Fin/Vendors	Supt
NONE	Executive Assistant	CMO					
NONE	Director of Finance	CMO					
NONE	Business Coordinator (AP)	CMO					
NONE	Business Coordinator (PAYROLL)	CMO					
PARTIAL	Program Compliance Department						
NONE	Program Compliance Director	CMO	Departmental Expenses	Comp Dir	COMP DIR	Dept Staff	Supt
NONE	Compliance Manager	CMO					
NONE	Analyst (Compensation)	CMO					
NONE	Central Office Clerk (PAYCOM)	CMO					
NONE	Risk Manager/Benefits Coordinator	CMO					
NONE	Food Services Coordinator	CMO					
SITE BASED	Food Services Workers	School Sites					

PLAN EFFECT	Support Services	Location	Department Assumption				
PARTIAL	Health & School Support Dept.						
NONE	Health & School Support Director	CMO	Departmental Expenses	Academic Dir	SCHL SUPP DIR	Dir of Schools Sped & Health Staff	Health staff
NONE	Analyst	CMO					
NONE	Central Office Clerk	CMO					
NONE	IT Technician	CMO					
NONE	Facilities Department						
NONE	Facilities Manager	CMO	Departmental Expenses	Fac. Manager	FAC. MANAGER	Supt/Finance	Fac. Manager
	Building Maintenance	School Sites					
	Custodial	School Sites					
PARTIAL	Academics and Data Department						
NONE	Academics and Data	CMO	Departmental Expenses	Acad. Dir	ACAD. DIR	Supt	Dept Staff
NONE	Data Analyst	CMO					
MOU/ LCAP	ELD Program	School Sites	Departmental Expenses	ELD Coord.	ACAD. DIR	Dir of Schools	Site Staff
LCAP	College Bound Kids Program	School Sites	Departmental Expenses	CBK Coord.	ACAD. DIR	Dir of Schools	Site Staff
MOU/ LCAP (if encroachment)	Special Education Program	School Sites	Departmental Expenses	SPED Dir	ACAD. DIR	IEP/Dir of Sols	Program Staff
LCAP	Sports Program	CMO/Sites					
ALL PLANS	School Site Academic Program	School Sites					
PARTIAL	Marketing & Communications Dept.						
NONE	Marketing and Communications Director	CMO	Departmental Expenses	Market Dir	MARKET DIR	Dept Staff	Dir of Schools
NONE	Webpage Master Coordinator	CMO					
NONE	Copywriter/Public Affairs Coordinator	CMO					
TITLE I/ LCAP/ Other Plans	Community Liason/ Parent Engagement	School Sites					

During the planning stage, the tool is used to plan and project possible expenses for the new year. You will update this document during your final budget session to reflect the ACTUAL expenses that fit within your budget allocation

AIMS K-12 SAMPLE DEPARTMENT BUDGETING TOOL					
Account (Object Code)	Resource Code	Plan Code	Program Code	Category: Expense Description	Yearly Budget
				Department Personnel: <i>Please list position title</i>	
<i>Salary object Code</i>	0000 - General Fund	000	120	CBO	0.00
2300	0000 - General Fund	000	120	<i>Director of Business Operations</i>	0.00
2400	0000 - General Fund	000	120	<i>Executive Assistant, Business Operations</i>	0.00
2400	0000 - General Fund	000	120	<i>Coordinator, Business Operations</i>	0.00
2400	0000 - General Fund	000	120	<i>Coordinator, Business Operations</i>	0.00
Personnel Expense					0.00
4000- BOOKS & SUPPLIES				Please Itemize your expenses	
4400 - Furniture Fixtures and Equipment	0000 - General Fund	000	120	Equipment	0.00
4400 - Furniture Fixtures and Equipment	0000 - General Fund	000	120	Furniture	0.00
4300 - Materials and Supplies Not Student	0000 - General Fund	000	120	Office Supplies	12,000.00
4410 - Software & Software Licenses	0000 - General Fund	000	120	Software License	5,000.00
4720- Food for meetings/trainings	0000 - General Fund	000	120	Meetings/ Internal Trainings	1,500.00
Books and Supplies Subtotal:					18,500.00
5000 - OPERATING SERVICES				Please Itemize your expenses	
5200-travel & Conferences	0000 - General Fund	000	120	Flights	2,200.00
5210 - Professional Development/Development	0000 - General Fund	000	120	Finance PD, Project management PDs	10,000.00
5300 - Dues and Membership	0000 - General Fund	000	120	Memberships	250.00
5501- Utilities	0000 - General Fund	000	120	Internet	1,800.00
5873 - Financial Services	0000 - General Fund	000	120	Back Office	25,000.00
5806 - Communications	0000 - General Fund	000	120	Auditing	10,000.00
5900 - Communications	0000 - General Fund	000	120	Cell phones	800.00
Operation Expense Subtotal:					47,850.00
TOTAL Programmatic (Non-Salary Budget)					66,350.00

SAMPLE BUDGET PLANNING TOOL

* THE BUDGET ALLOCATIONS IN THIS SAMPLE ARE FACTIOUS AND ARE ONLY BEING USED FOR THIS SAMPLE

NEW: AIMS K-12 DISTRICT-WIDE PLANNING AND BUDGET MANAGEMENT TOOL

PURPOSE:

The District-Wide planning and management tool can be used to create, update and manage your district-wide program budget throughout the fiscal year.

- Tool for planning prior to Budget Session
- Tool for finalizing budgeted expenses during Budget Sessions
- Tool for Expense Management during the year

AIMS K-12 ASSUMPTION MATRIX

PLAN EFFECT	Central Office Management	Location	District-Wide Assumption	R	A	C	I
NONE	Board Office						
NONE	Board Executive Assistant	CMO					
PARTIAL	Superintendent Office						
NONE	Superintendent	CMO	School Based Staffing Model	Acad. Dir	SUPT	Dir of Schools	CMO Staff
NONE	Omsbudman	CMO	Legal Expenses	OMSBUD	OMSBUD	Superintendent	CBO
NONE	Employee Relations/HR	CMO					
NONE	Central Office Clerk (Employee Relations)	CMO					
LCAP or OTHR PLN	Student Activities Coordinator	CMO/Sites	Sports Program	Active Coord	DIR OF SCHOOL	Dept Staff	Board
NONE	Business Operation Services Office						
NONE	CBO	CMO	Utilities, Debt Service, Depreciation, Bank Fees	CSMC	CBO	Dir of Fin	Board
NONE	Executive Assistant	CMO					
NONE	Director of Finance	CMO					
NONE	Business Coordinator (AP)	CMO					
NONE	Business Coordinator (PAYROLL)	CMO					
PARTIAL	Program Compliance Department						
NONE	Program Compliance Director	CMO					
NONE	Compliance Manager	CMO					
NONE	Analyst (Compensation)	CMO					
NONE	Central Office Clerk (PAYCOM)	CMO					
NONE	Risk Manager/Benefits Coordinator	CMO	Insurance & Health and Welfare	Emp Relations	OMSBUD	EPIC/Charter Benefits	Business Ops
NONE	Food Services Coordinator	CMO	Food Service Program Projections/Expenses	Food Coord	COMP DIR	Vendors	Dir of Schools
SITE BASED	Food Services Workers	School Sites					

PLAN EFFECT	Support Services	Location	District-Wide Assumption				
PARTIAL	Health & School Support Depart.						
NONE	Health & School Support Director	CMD		Academic Dir	SCHL SUPP DIR	Dir of Schools Sped & Health Staff	Health staff
NONE	Analyst	CMD					
NONE	Central Office Clerk	CMD					
NONE	IT Technician	CMD					
NONE	Facilities Department						
NONE	Facilities Manager	CMD		Fac. Manager	AC. MANAGE	Supt/Finance	Fac. Manager
	Building Maintenance	School Sites	OUSD Facility Rental, Building Maint, Elevator Maint., Pest Control, Security & Alarms, Equipt. Rental				
	Custodial	School Sites	Custodial Services and Supplies				
PARTIAL	Academics and Data Department						
NONE	Academics and Data	CMD	School Based Staffing Model	Acad. Dir	ACAD. DIR	Supt	Dept Staff
NONE	Data Analyst	CMD					
MOU/LCAP	ELD Program	School Sites	Title III use	ELD Coord.	ACAD. DIR	Compliance	Dir of Schools
LCAP	College Bound Kids Program	School Sites	College Bound Program	CBK Coord.	ACAD. DIR	Dir of Schools	Site Staff
MOU/LCAP (if encroachment)	Special Education Program	School Sites					
LCAP	Sports Program	CMD/Sites	Sports Program Expenses	Dir of Schools	ACAD. DIR	Activity Coord.	Program Staff
ALL PLANS	School Site Academic Program	School Sites					
PARTIAL	Marketing & Communications Depart.						
NONE	Marketing and Communications Director	CMD		Market Dir	MARKET DIR	Dept Staff	Dir of Schools
NONE	Webpage Master Coordinator	CMD					
NONE	Copywriter/Public Affairs Coordinator	CMD					
TITLE I/ LCAP/ Other Plans	Community Liason/ Parent Engagement	School Sites	Title I Allocation (mandated by Funding)	Comm. Liason	MARKET DIR	Compliance	Dir of Schools

During the planning stage, the tool is used to plan and project possible expenses for the new year. You will update this document during your final budget session to reflect the ACTUAL expenses that fit within your budget allocation

AIMS K-12 BUDGET PLANNING AND MANAGEMENT TOOL (District-wide)				
FISCAL YEAR:				
PROGRAM NAME:				
DIRECTOR NAME:				
PROGRAM NUMBER:				
Program Assumptions at Sites			AIMS Middle School	
4300 - Materials and Supplies Not Student	0000 - General Fund		School Rating Website	0.00
	0000 - General Fund		advertising request	0.00
			AIMS Middle Total	0.00
Program Assumptions at Sites			AIPCS II K-5 (ES)	
5901 - Marketing	0000 - General Fund		School Rating Website	0.00
5901 - Marketing	0000 - General Fund		advertising request	0.00
			AIPCS II K-5(ES) Subtotal:	0.00
Program Assumptions at Sites			AIPCS II 6-8 (MS)	
5901 - Marketing	0000 - General Fund		School Rating Website	0.00
5901 - Marketing	0000 - General Fund		advertising request	0.00
			AIPCS II 6-8(MS) Subtotal:	0.00
Program Assumptions at Sites			HS	
5901 - Marketing	0000 - General Fund		School Rating Website	0.00
5901 - Marketing	0000 - General Fund		Printing	0.00
			HS Subtotal:	0.00

SAMPLE BUDGET PLANNING TOOL

THANK YOU AND
SEE YOU
TOMORROW

