Washington Unified Budget Development

In Washington Unified, our Business Offices has adopted the practice of "Zero Balanced" budgeting. This requires that each manager responsible for a budget to be well planned and be able to account for the amounts they request for the various object codes. The planning for the budget begins in early Spring and is finalized in mid-May and taken to the Board of Trustees for approval in June. This careful planning includes accounting for all existing and anticipated expenses for the department. If the planning has been accurate, the department should end the school year with zero as a balance in all areas.

In planning for the school year, projected expenses for each object code are tallied for a total amount and this is the starting balance. For my technology department budget, I request that my secretary record all of the Purchase Orders (PO) on a Google Form that records responses on a Google Sheet so that there is a running record of what has been spent across the entire budget. In the form, we collect the date via timestamp, name of vendor Purchase Request (PR) number, Purchase Order number, Amount, Item Keyword/Description, and Project Name. There is also a column for Budget Transfer and Amount as the technology department does all ordering and receipt of equipment for recording asset tags and serial numbers, setup, and deployment of equipment. This allows us to track of our budget transfers and to be able to identify trends in site equipment needs. The form also serves as a way to manage annual subscriptions for the various service, support, and maintenance agreements since not all expire at the same time. The Google Form has been an integral part of managing the flow of funds without printing and reading through the Financial Activity Report (FAR) and serves as a tool to check the FAR for encumbered funds, budget transfers, and completed projects.

The Business Office has requested that the technology budget be projected for the next three years rather than annually. This allows for long term planning and support of the district's vision for technology across the district. In projecting costs beyond the current year, I have applied a 2% increase to cost as there is no way to know for certain what the actual cost will be for future services or equipment. For the Washington Unified Technology Department Budget draft, the 2015/2016 columns do not reflect all expenditures and encumbrances from the current year, but shows a projection of equipment to be purchased prior to June 30. The budget also does not reflect the School Accounting Code Structure (SACS) object codes from the 1000, 2000, or 3000 categories since these are set formulas based upon staffing.

The WUSD Technology Department Budget is a working document and still under development. The 4000's object codes include Materials and Supplies (4300) and Non Capitalized equipment (4400). The "4000" tab on the spreadsheet shows the expended amount as being negative, however, three year projections show it more in line with the allocated fund of $25,000. The explanation for this is a result of equipment that should be capitalized but under the threshold of $500 being expended under this object code. Instead, the CBO has requested that the Chromebook Carts be included under the 6400 object code for Capitalized Equipment. Making this change will allow the Business Office to have a

more accurate trend analysis going forward. Other changes from the current year to future years is an increase in Mileage (5210) as our department has grown, an increase Conferences and Travel (5200), and an increase to Dues and Memberships (5300).

The process of developing a budget organized by the School Accounting Code Structure (SACS) object codes combined with actual expenses is critical in projecting future expenses. The SACS codes allows the manager to develop a plan that addresses the ongoing spending: materials, travel, capitalized and non-capitalized equipment, software, and licensing and maintenance agreements. Having the actual costs spent throughout the year establishes the expenses that are recurring versus those that are one-time, and provides an estimate to project future one-time expenses. Finally, the amount of funds set by object code serves as check of historical practices and aids in guiding future budgets.