

## Kim Harrison, CETPA CTO Mentor Candidate

### CONTEXT:

To demonstrate my understanding of fiscal management I have created an artifact that describes the budget process and provided a sample of the working draft budget for the Technology Department at Washington Unified School District.

### LEARNING OUTCOME:

This artifact addresses the following Learning Outcome from the *Fiscal Management* class.

**FM-07. Demonstrate a working knowledge of budgeting, budget controls and the K12 budgeting calendar.**

### REFLECTION:

The Budget Development artifact and corresponding WUSD Technology Department Budget draft were developed by myself as part of the Fiscal Management course. The budget draft is a work in progress and will continue to be until May 9 when it is due to the Business Office for final approval. The description of the budget process known as “Zero Balanced Budgeting” was included to describe the timeline, planning, and reasoning behind the development of the working budget. Together, these two documents demonstrate my mastery of budgeting, budget controls, and the K12 budgeting calendar.

The working budget was created by taking information from the Budget Activity Report and designing a workbook in Excel that captured the current budget expenditures and projected budget over the next three years. I also used a running Google Sheets that my secretary logs all Purchase Requisitions (PR) and Purchase Orders (PO) on for our department. This document was instrumental in my ability to define what expenses should be included in each project code as I examined my Financial Activity Report (FAR) for actual costs. Because the Google Sheet has the corresponding PO number (also found in the FAR) and a description of the item and/or project, I was easily able to identify the names of vendors and understand what the expense was and then determine if it was a recurring expense or one-time. This work began prior to the CTO program with the creation of the Google Form, but the information gained as part of the Fiscal Management class and discussion around the Standardized Accounting Code Structure (SACS) assisted me in appropriately placing expenditures in the correct object code.

As I drafted the narrative to describe the budget development process that is used at Washington Unified, I recognized how much knowledge I have about budgeting. I was able to describe the process for Zero Balanced budgeting and explain the timeline for developing the budget for K12 schools. In creating this narrative, I was able to write fluidly and not struggle with organizing or researching the

information. This tells me that I do have a sound foundation in budgeting because I am able to explain it to others through my writing. I did not realize that I knew as much as I did about budgeting until writing the narrative that corresponds with the spreadsheet.

My learning around budgeting has increased as a result of the information shared, discussions, and activities that took place as part of the Fiscal Management class. It has taught me the importance of budgeting to the CTO position and what a critical knowledge base budgeting is in order for the program to be successful. As I go forward in my work at a managerial level, plan to assist other managers who struggle to understand the budget process and the importance of budgeting and in doing so, will increase my own knowledge of other departmental budgets and grow my leadership skills.