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## *Budgeting*

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This session will review and explore budget periods, budget levels, budget entry tools, basic budget routines, as well as reporting and inquiry options for viewing budgeted amounts.

### **Budget Periods**

Budget periods are used by the system to determine which fiscal year the budget amounts belong to. They also determine whether the budget amounts are adopted amounts or whether the amounts are being used for projection purposes.

### **Zero Periods**

The majority of municipalities adopt an Annual Budget – one amount per line item to be used for the entire fiscal year. This means the budget amounts are not tied to specific months within the year. This is when the zero period is used. By using the zero period, the budget will not be assigned to a specific month, but will be assigned as the budget amount for the entire fiscal year.

Enter the zero period using the same year the fiscal year starts. For example:

- If the fiscal year runs 01/01/2022 - 12/31/2022 use 0/22 as the budget period.

### **Monthly Periods**

Monthly periods are used for two purposes:

- For budgeting on a monthly basis
- For budget amendments which are adopted during the fiscal year

Monthly budgets require you to assign a budget amount to each monthly period. When added together, the monthly budgets equal the annual budget amount. Budget entry options and budget routines are available to load monthly budgets.

When mid-year budget amendments are required, enter the budget changes using the period during which they were adopted. This will allow you to track when the budget actually changed.

For example, if the budget is amended in October of the fiscal year, you would make changes to the budget in the 10/YY period.

**NOTE:** Making changes to the budget in the zero period will affect previously printed financial statements.

## 13<sup>th</sup> Period

The 13th period is strictly used by the General Ledger's Annualize Budget Routine and is locked by the application to prevent users from entering data in this period. Annualizing a budget is usually used when you want to project the *actual* current year amounts out to the end of the year.

This provides a projection of where your budget will be at the end of the year if you keep spending/earning at the current rate. Annualized amounts may be copied to other budget periods using other Caselle Budget Routines. The amounts may also be included on budget worksheets and financial statements.

Use the **Calculate Annualized Budget (13/YY)** routine under **General Ledger | Budgeting | Calculate Annualized Budget (13/YY)** to have the system calculate an annualized amount.

## 14<sup>th</sup> Period

The annualized budget created by the system in the 13th period can be copied to the 14th period, where the amounts calculated by the system can be manipulated. Use **Copy Budget Amounts to a Single Period** routine to copy your 13/YY annualized budget to period 14/YY's projected budget. You can also use the 14th period to manually enter your own projected budget, line item by line item. Remember, this period is the *budget play period*.

The budget amounts in the 14th period may be included on budget worksheets and financial statements.

The following table recaps the budget periods and their primary use.

**0/YY** Annual budget amounts

**1/YY – 12/YY** Monthly budget amounts or amendments

**13/YY** Annualized budget

**14/YY** Projected budget

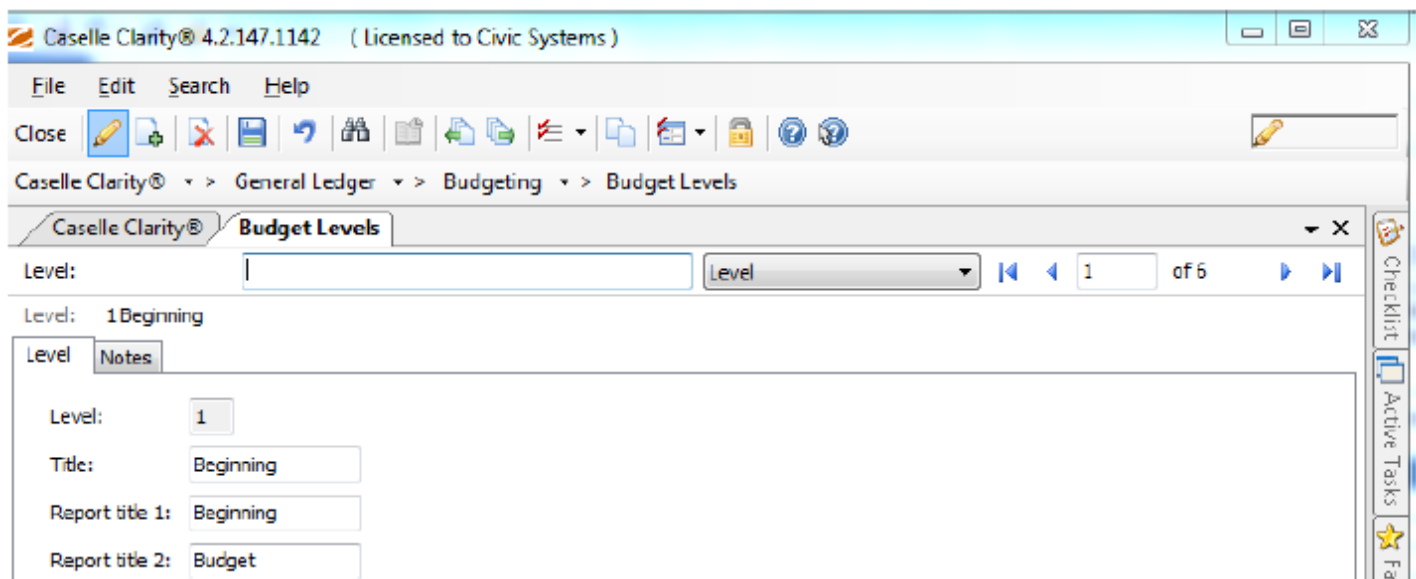
GL Period	Use
0/YY	Annual budget amounts
1/YY – 12/YY	Monthly budget amounts or amendments
13/YY	Annualized budget
14/YY	Projected budget

## Budget Levels

Budget Levels allow you to organize and store budget amounts at various phases of the budget creation process. Budget Levels will assist reporting the accumulation of budget amounts in one place and will display changes that are recorded during each development stage as input is received from department directors, budget officers, and the governing body.

Budget Levels also facilitate the GASB Statement No. 34 reporting requirements. Statement 34 requires a minimum of 2 budget levels – one for the original Approved or Operating Budget and another for any modifications or amendments to the budget during the course of the year.

To view Budget Levels in Caselle Clarity, go to **General Ledger | Budgeting | Budget Levels**. You can then either look up a Budget Level by entering its number in the Level field by selecting the **Forward** and **Back** icons to browse through all available levels.



The screenshot shows the Caselle Clarity software interface. The title bar indicates the version is 4.2.147.1142 and it is licensed to Civic Systems. The menu bar includes File, Edit, Search, and Help. The toolbar contains various icons for file operations and navigation. The breadcrumb trail shows the path: Caselle Clarity® > General Ledger > Budgeting > Budget Levels. The main window has a tab labeled 'Budget Levels'. Below the tab, there is a 'Level:' field with a dropdown menu set to 'Level', and navigation buttons (back, forward, first, last) with a counter showing '1 of 5'. Below this, the current level is displayed as 'Level: 1 Beginning'. There are two tabs, 'Level' and 'Notes', with 'Level' selected. The 'Level' tab contains a form with the following fields: 'Level:' (set to 1), 'Title:' (Beginning), 'Report title 1:' (Beginning), and 'Report title 2:' (Budget). A sidebar on the right contains a 'Checklist' icon, 'Active Tasks', and a 'Favorites' icon.

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## **Budget Journals**

Once levels are established, you can create individual budget journals that are tied to a specific budget level or you can use a single journal not assigned to a specific level. This is done by going to **General**

### **Ledger | Organization | Journal Codes.**

#### *Individual Journals*

You can a separate journal codes assigned to a specific budget level.

#### **Advantages:**

- It allows a Budget Level to be assigned when performing Budget Routines.
- It is easier to delete entries for a certain Budget Level.

#### **Disadvantages:**

- You must maintain multiple journals.
- You must remember which journal code to use when entering or editing budget.

#### *Single Journals*

You can also use a single journal code not assigned to a specific budget level.

#### **Advantages:**

- There is only one journal to maintain.
- It is easier to remember one journal code when entering or editing budget.

#### **Disadvantages:**



- It limits the ability to assign Budget Levels when performing Budget Routines.
- It is more difficult when deleting entries for a specific budget level.
- It is more difficult to determine in inquiry or on some reports which level the entry is assigned to.

There are four (4) main methods to enter your budget into the General Ledger.

- Manual entry
- Import amounts
- Import directly from Excel using miExcel
- miBudget Workflow

## Manual Entry

Go to **General Ledger | Budgeting | Enter Budget Amounts**. This screen is where you will select the **Year-ending**, **Journal**, **Budget Level**, **Period**, **Mode**, and **Worksheet Style** to work in.

Year-ending:	<input type="text" value="06/30/2021"/>	▼
Journal:	<input type="text" value="BUD1"/>	▼  Budget - Beginning
Budget level:	<input type="text" value="(1) DEPARTMENT RECOMMENDED"/> ▼	
Period:	<input type="text" value="04/21 (04/30/2021)"/>	▼ <a href="#">Multiple periods...</a>
Mode:	<input type="text" value="Year-to-date"/> ▼	
Sign:	<input type="text" value="Automatic"/> ▼	
Allocation:	<input type="text" value="Split"/> ▼	
Date:	<input type="text" value="09/15/2021"/>	
Reference:	<input type="text" value="2.0001"/>	
Description:	<input type="text"/>	
Activity:	<input type="text" value="0"/>	▼
Account:	<input type="text"/> ▼	
Amount:	<input type="text" value="0"/>	

## Year-To-Date Mode vs. Normal Mode

**Year-To-Date Mode** allows you to enter the budget amount you would like the line item to become. The computer will make the entry for the difference of the current budget amount and the desired amount.

For example, if a supplies expense account currently has a budget of \$2,000 and you now want the budget to be \$3,000, you will enter \$3,000 for the amount. The system will then create an entry for \$1,000 to

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increase the current budget to equal the new amount.

**Normal Mode** allows you to enter the net change you would like to make to the balance.

If you were using **Normal Mode** in the previous example, you would enter \$1,000 for the amount. The system will post the entry just as it is entered and not compare it to the existing budget amounts for the account.

**NOTE:** Sometimes it is easier to adjust Budget numbers by making a new entry rather than trying to edit the original entry using **Year-To-Date Mode**.

## Entry Tools

Enter Budget Amounts has several tools that can help with entering and proofing your budget. Three (3) of those tools are the **Walk Next**, **Clear Entry Total**, and **Redisplay**.

### Next

You can save time by letting the system enter the General Ledger account number for you by using the **Next** option. To activate this option, click on the **Next** button on the toolbar.



The system will pull in the first revenue or expenditure account it finds. Press *Enter* to accept or enter another account as your starting point. The system will go to the amount field and allow you to start entering amounts. Once an amount is entered and the *Enter* key is pressed, the system will automatically pull up the next account number. If you need to skip an account, simply press *Enter* again without entering an amount.

### Clear Entry Total

The **Entry Total** on the right side of the screen keeps a running total of all entries made in the journal for that period. Budget Entry allows you to reset the **Entry Total** by clicking on the **Clear Entry Total** button on the toolbar. This is helpful when you are entering budgets by fund, department, or some other grouping with totals and you want to proof to those totals. Simply click the **Clear Entry Totals** button each time you start a new total to proof to.



### Redisplay

The **Redisplay** allows you to review entries on the screen. To show the Redisplay screen, click on the **Redisplay** button on the toolbar. The redisplay screen allows you to view specific ranges of reference numbers or General Ledger accounts. When you select a specific range, the hash total on the Redisplay screen reflects the total for those entries.



## Worksheet Style

Choosing the **Worksheet Style** will allow you to enter your budget into a grid for easy entry. To enable **Worksheet Style**, follow these steps:

- Go to **General Ledger | Budgeting | Enter Budget Worksheet Amounts**.
- Specify a **Year-ending**, **Journal**, **Budget Level**, and **Period**.
- Enter a default **Description** for the budget amounts you are about to enter.
- Enter a range of accounts you would like to enter the budget for in the **Accounts** field and press Enter.

A grid will now appear with all the accounts you specified. Simply enter the budget amount and press Enter to move to the next line. When you are complete with entering the budget, click the **Save** button on the toolbar to create the budget amounts.

Accounts:

			▲ ▲ ▲
	Account Number	Account Title	Amount
▼	10-50-110	Salaries & Wages	
▼	10-50-130	Employee Benefits	
▼	10-50-210	Books & Memberships	
▼	10-50-230	Travel & Training	
▼	10-50-250	Equipment - Supply/Maint	
▼	10-50-255	Fuel & Oil	
▼	10-50-305	Attorney	
▼	10-50-310	Engineer	
▼	10-50-610	Miscellaneous Supplies	

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## Import Amounts

Import Amounts allows you to import information into the General Ledger database from a comma delimited (.csv) file. If you have been preparing budget information in a spreadsheet, this routine allows you to import that work into Caselle.

Importing budget numbers is fairly simple. Once you have finished your budget planning and are ready to import, create a spreadsheet just for the numbers you want to import.

In order to import, you will need two pieces of information – a column that has the GL Account Number and another column with the amount. It is best to remove all subtotals, empty rows or columns, and any special formatting from the file. Once you have the spreadsheet created with the appropriate information, save the file as a comma-delimited (.csv) file.

Once the comma-delimited file has been created, you will use the **Import Amounts (General Ledger | Journals | Import Amounts)** option in Caselle to identify the information stored in each of the columns so the program will know how to import the information.

When mapping the information, you will need to enter the following information (click the drop-down next to each data element to specify the type of field you are importing):

- **Field** – Indicates what information is stored in the field. This needs to be set on each of the listed fields. The available types are: Account No (GL Account No), Activity No, Desc, Date, Ref No, Job No, Balance (YTD Mode), Amount (Normal Mode), and Skip.
- **Periods** – Identifies the period or periods the balance or amount will be posted to.
- **Divide amounts between selected periods** – Only applies when multiple periods have been selected for the same amount field. If this option checked, the amount will be divided evenly between the selected periods. If set to “No” the amount will be loaded as is to each of the selected periods.
- **Round amounts to the nearest dollar** – This option will round the amount to a whole dollar amount using conventional rounding.
- **Use the account’s normal balance** – When checked, the system will load the amount multiplied by a -1 if the normal balance for the account is set to “Credit.” If the normal balance is set to “Debit” or this option is set to “No” the system will load the amount just as it appears in the text file.

Once the fields have been mapped select **GO** and the import will process and give you a summary report showing any errors and the total debits and credits.

(See screen shot on next page)



Caselle Connect® > General Ledger > Journals > Import Amounts

Caselle Connect® Account Inquiry Enter Budget Worksheet... Enter Budget Worksheet... Enter Budget Amounts Import Amounts

Import file type: User-defined delimited  
 Delimiter: ,  
 Import file name: G:\A\_Administration\Personal\Chad\Sympos Browse...  
 Lines to skip: 0  
 Print: Report  
 Report type: Detail

Journal: AM Asset Management  
 Budget level:  
 Description:  
 Periods: 00/21 Select...

☐ Divide amounts between selected periods  
☐ Round amounts to the nearest dollar  
☐ Use the account's normal balance

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Account No , Account Title , Budget
10-70-110,Salaries & Wages,110000
10-70-130,Employee Benefits,45000
10-70-250,Equipment - Supply/Maint,3000
10-70-255,Fuel & Oil,4000
10-70-260,Bldgs & Grounds - Supply/Maint,6653
  
```

Data	Field	Periods
Account No	Account number	
Account Title	(skip) Do not import	
Budget	Amount	00/21

## Viewing the Budget

The system has several ways to view or review budget information.

## Account Inquiry

**Account Inquiry** can help you quickly view budget levels and compare current approved budgets with year-to-date actual amounts. Budget information can be found on the following tabs in **Account Inquiry**: Single Account, Detail, Multiple Accounts, Budget, and Journal.

- **Single Account** – This tab allows you to see the period and YTD Totals for an account along with budget information and the variance on budgetary accounts.
- **Detail** – This tab allows you to display individual transactions for a specific account and period(s). To show the budget transactions, you must select the budget options on the bottom of the screen.
- **Multiple Accounts** – This tab allows you to select multiple accounts and display period and YTD totals for those accounts. To show budget information, you must select the budget option on the bottom of the screen.
  - **Budget**: This tab has several sub-tabs:
  - **Budget by Level**: This tab allows you to view how the budget for each item has progressed through the various stages of the budgeting process. Options at the bottom of the screen allow you to choose how much detail you see and which levels are displayed.
  - **Budget Comparison**: This tab allows you to compare the current year budget with current year actual, prior year budget with prior year actual, and prior year actual with current year actual. You can also change the amount of detail you see.
  - **Budget Notes**: This tab allows you to view or add budget notes for a specific account. Remember that budget notes can be linked to specific fiscal years.

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## **Budget Reports**

### Budget by Levels Reports

The **Budget by Levels** report will show the budget amount from the various stages of the budget creation process. The options allow you to choose which levels will print and whether to print the account detail or summaries by fund or dept.

Remember that if you choose to print more than 3 levels on the same report you may have to change the page to print landscape by reversing the width and height on the Print Setting tab.

### Budget Worksheet

Use the Budget Worksheet to report budget data from the selected years along with the actual amounts for the same period or a different period. You can use it to report budget at selected levels. You can also calculate column amounts to show a variance or the difference as a percentage.

If you desire to use spreadsheets for budgeting you may export the Budget Worksheet. The export file is built in the same manner as the Budget Worksheet. The only difference is that you must assign a file name and indicate the export format.

To do this, go to the **Print Settings > Save As / Export** tab. You can create a fixed-length text file or a delimited text file. You will also normally want to include the column headings. Other options are similar to the Budget Worksheet.