SGA Budgeting - Overview

- **The following topics need to be set up to fully operate Budgeting and are reviewed in detail in the rest of the document. They should be done in this order. Ie, you can create a budget year for a Type that does not exist.**
- **Budget Types**
- **Budget Years**
- **Budget Formats**
- **Budget Format Account Ranges**
- **Budget Allocations (Some allocations should be set first in order to logically create the format, ie. Settings for Health Care Checkboxes)**
- **Global Budget Changes (This is a budget tool to allow you apply budget changes to a range of accounts.**
  1. **For example - starting budget for all accounts as a percent increase over last year (or any year)**
  2. **In addition set the electric budgets to a 5 % increase.**
  3. **In addition set the goal (bgt) for program revenue to be a 4% increase**
  4. **Or Copy a budget to the Type "Approved by Board" from the type "Budget" at the time the board approved the budget.**
- **Budget Years**
  - Add budget year
    - Allow entry checkbox controls if budget can be entered for the year.
    - Set restrictions now or later by user or range of accounts. Leave blank to allow entry for all accounts and all users. If a user is included in one or more groups, the highest level of permission (user vs group) will take precedent. Therefore, if you remove permission at a user level and this user's group still has permission, the user will still have permission through the group setting.
  - Add forecast year (when ready to start forecasting)
    - "Disallow entry on specific dates" assigns the dates each month to stop changes to forecast. Entry or changes to Forecast will not be allowed on or after the dates specified each month.
    - Beginning of year – use Global Budget Changes to copy the budget into the forecast for the new year.
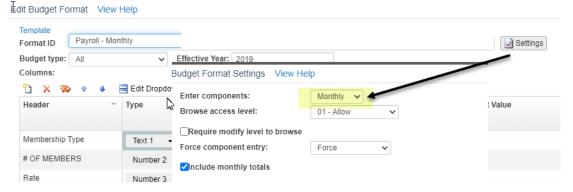   - Be sure to click Save to hold your settings.

- **Budget Types**

- Your data probably was set up to start with a Type called Budget.
- However, If you need additional budget scenarios, add a new budget type (1 alpha/numeric character), then add a budget year for the new budget type.

- **Formats**
  - Defines the entry screen for budget components.
  - Setup a general format to be used for all accounts not having an assigned format.
  - Add a new format. Click on the Template button to select a default; then make changes and save with a new Format ID (name), such as Membership or Salaries.
    - Budget Type: you can use this same format for various budget types. Will this format be used for budget, forecast, or All budget scenarios?
    - Effective Year: formats stay in effect indefinitely unless a format with a new effective date kicks in.
    - Monthly vs Annual:
      - Monthly: columns are defined here and components are entered at the monthly level.

- Monthly

- Annual: columns are defined here and annual budget amount is entered on one line, then distributed to monthly components as assigned with the Distributions button. If Distribution is set to "Last Year", the distribution is based on Actual/Forecast of the prior year.

Special columns

- Browse access level: user must have this permission to allow and/or modify components using this screen format. Ex: salaries format could be set to require a higher user permission level to view the components screen. If the format level is higher than the user permission level, the user cannot see components.
    - Normal setting: format-01 and user permission 01 or 02=user can see monthly budget amounts and components.
    - Normal setting: format-02 and user permission 01=user can browse monthly budget amounts but not components.
    - Secure salary components: format-10 and user permission 02=user can see monthly budget amount but not components.
- Default number of components: can force the default# of components.
- Force component entry: disallows entry on budget screen by month—forces using components.
- Distribute to months: (applies to annual components only).   How to distribute the annual amount into monthly amounts. (equally, %, #pays, etc.) Click Distribution button to assign a custom distribution.
- Column for budget placement.....: if monthly amounts were entered on budget screen and user clicks Components, which column should the budget amount be placed on the component screen. See Help text for more info on monthly vs. annual.
- Prompt to default the prior year's components: normally checked.
- Columns

Columns:

Edit Dropdown Values

Header	Type	Length	Decimals	Format	Dft Value	Width	Read Only	Formula
|Employee Name	Text 1	200				225	☐	
Nbr|Emps	Number 1	11	2	#,##0.00;-#,##0.00;#	1	70	☐	
Hours|per|Week	Number 2	11	2	#,##0.00;-#,##0.00;#	40	70	☐	
Number|Weeks	Number 3	11	2	#,##0.00;-#,##0.00;#	52	70	☐	
Hourly|Rate	Number 4	11	5	#,##0.00###;-#,##0.00##…		70	☐	
Adjustment or|Annual Sal…	Number 5	11	2	#,##0.00;-#,##0.00;#		85	☐	
Merit|Increase	Checkbox 1	1			0	70	☐	
Initial|%Type%	Number 6	11	2	#,###		80	☑	=N1*N2*N3*N4+N5
Test	Number 17	9		#,###		70	☐	=-N1*-N2-5
Distribution|Adjustment	Number 7	11	2	#,###		80	☐	
%Type%|Amount	Budget	11	2	#,###		80	☑	=N6+N7

Dft Value: This is the default value for this column, which is applied to any new rows. This can be single value or you can click the search icon to specify a separate value for each month.

Width: Specify the width of the column in pixels. If you choose "Auto" then the column will be auto-sized to fit only the column header, not the column data.

Formula: You can formulate budgets and number solumns by specifying a formula here. See Help text for more info.

Header: This is what shows as the header for this column. The header will word wrap if it is too big to fit in one line, depending on the column width. You can force it to word wrap by using the '|' character.

Data Slot: Select the type of figures you wish to display in this column.
Text: Allows up to 15 text columns for you to specify your own descriptions or comments.
Number: Allows up to 35 number columns for use in calculating the budget.
Budget: This is the main budget. Whatever number ends up in this column will be the budget. You can formulate budgets by specifying a formula. The budget column is required.
Checkbox: Allows up to 20 checkboxes. These are used for conditional

Read Only: If checked, this disallows entry into this column. Always check this for a formula column.

Additional Column selections:

Columns:

Edit Dropdown Values

Header	Type	L:.	D:.	F:.	Dft .:.	W...	Read Only	Form	Drop-down Values (comma separated)	Total	Hide	Frozen	Copy Next Year	Apply Merit Increase
|Employee Name	Text 1	2…				▼	☐			☐	☐	☑	☑	☐
Nbr|Emps	Number 1	11	2	#...	1	▼	☐			☑	☐	☐	☑	☐
Hours|per|Week	Number 2	11	2	#...	40	▼	☐			☐	☐	☐	☑	☐
Number|Weeks	Number 3	11	2	#...	52	▼	☐			☐	☐	☐	☑	☐
Hourly|Rate	Number 4	11	5	#...		▼	☐			☐	☐	☐	☑	☐
Adjustment or|Annual Sal…	Number 5	11	2	#...		▼	☐			☑	☐	☐	☑	☐
Merit|Increase	Checkbox 1	1			0	▼	☐			☐	☐	☐	☑	☐
Initial|%Type%	Number 6	11	2	#...		▼	☑	=…		☑	☐	☐	☑	☑
Test	Number 17	9		#...		▼	☐	=…		☑	☑	☐	☑	☐
Distribution|Adjustment	Number 7	11	2	#...		▼	☐			☑	☐	☐	☑	☐
%Type%|Amount	Budget	11	2	#...		▼	☑	=…		☑	☐	☐	☑	☐
|HMO	Text 10					▼	☐		, Emp, Emp & Spouse, Family	☐	☐	☐	☑	☐
% of|HMO	Number 8	9		#...	100	▼	☐			☑	☐	☐	☑	☐
|Life	Checkbox 5	1				▼	☐			☐	☐	☐	☑	☐
Retire|med…	Checkbox 6	1				▼	☐			☐	☐	☐	☑	☐
|Additional Comments	Text 5					▼	☐			☐	☐	☐	☑	☐

Frozen: Check columns to freeze when scrolling to the right. (must be selected in order with no columns skipped in between).

Copy to Next Year: Check the lines you wish to copy when starting budgeting in the next year. Do not check lines where the new year's default should be used instead of prior year copied (such as # pays).

Instead of check boxes, a text data slot can be used with drop-down values to select insurance plans, etc.

Example: Payroll Annual with merit increase

Edit Budget Format ℹ️View Help

Template
Format ID [Demo SGA 1 - Payroll - Annual]   ☑ Settings
Budget type: [All ▼]   **Effective Year:** [2011]
Columns:

Edit Dropdown Values

Header	Type	Leng.:.	De.:.	Format	Dft .:.	Width	Read Only	Formula	Drop-down Values (comma separated)	Total	Hide	Frozen	Copy Next Year	Apply Merit Increase
|Employee Name	Text 1	200				225 ▼	☐			☐	☐	☑	☑	☐
Nbr|Emps	Number 1									☑	☐	☐	☑	☐
Hours|per|Week	Number 2									☐	☐	☐	☑	☐
Number|Weeks	Number 3									☐	☐	☐	☑	☐
Hourly|Rate	Number 4									☐	☐	☐	☑	☐
Adjustment or|Annual Sal…	Number 5									☑	☐	☐	☑	☐
Merit|Increase	Checkbox 1									☐	☐	☐	☑	☐
Initial|%Type%	Number 6									☑	☐	☐	☑	☑
Test	Number 17									☑	☑	☐	☑	☐
Distribution|Adjustment	Number 7	11	2	#,###		80 ▼	☐			☑	☐	☐	☑	☐
%Type%|Amount	Budget	11	2	#,###		80 ▼	☑	=N6+N7		☑	☐	☐	☑	☐
|HMO	Text 10					80 ▼	☐		, Emp, Emp & S…	☐	☐	☐	☑	☐
% of|HMO	Number 8	9		#,###	100	Auto ▼	☐			☑	☐	☐	☑	☐

Apply Merit Increase: Applies to annual only. If checked then the merit increase setting will be applied to this column. If you use a merit increase be sure to check which column(s) to apply it to.

If including a merit increase, click Settings to define the merit increase.

Note: **if the merit increase percentage must be changed later, be aware that the system does not automatically update any budget amounts.** However, if budget changes are made on the Actuals/Budget screen, the merit increase will be recalculated (for that G/L account only) upon clicking Save on the Actuals/Budget screen.
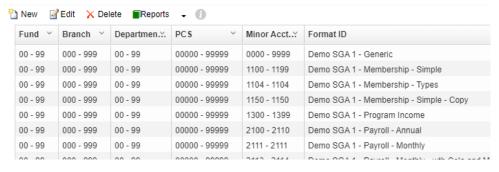
Payroll Monthly with merit increase

A merit increase percentage on a monthly format must be added as a column on the format. A checkbox cannot be used on a monthly format. In the following example, the budget entry screen will allow the user to enter the Hourly Rate. The merit increase % will be defaulted in the appropriate month but can be changed or blanked out if merit does not apply on the budget row. New Hourly Rate will be a formula calculation.

- **Format Account Ranges**
  - Assign a generic format of your choice for all accounts (000's to 999's).
  - Assign each format to the ranges of accounts that apply to each. If a range of minor accounts does not have a format specified, the generic format will default.

- **Budget Allocations**

- Option to auto-calculate account budgets based on a % of other accounts.
- Option to disable auto-calculation and manually calculate when choosing to do so.
- Once allocations are defined, the computer will automatically calculate these as budgets or forecasts are changed for the accounts specified. For example, FICA and/or workmen's comp expenses are calculated based on a percentage of salary expense. The process adds all budgets together for the account range and places them in the target.
- Option to include/exclude individual component lines at the account# level in the auto-calculation of budget allocations, based on an optional checkbox on the budget entry component screen.
- See Help text for more info.

- **Global Budget Changes**
  - Formula calculations available for percentage increase, trend, etc. on a range of accounts, such as x% increase over prior year auto-calculated for utility accounts.
  - To create Forecast column at the beginning of the year, Copy new year's budget to new year's forecast.
  - To create Fixed Forecast (snapshot of actual/forecast at any time), Copy Actual/Forecast to the appropriate budget type (fixed forecast).

- **Actuals/Budget entry screen**
  - Budget managers do all entry from this screen. This screen can also be accessed from the report writer at the account# level with a right click > Actuals/Budgets.
  - Account# can be entered or click on search.   No need to key dashes in account#.
  - Back/forward arrows will scroll through accounts.
  - Filter: displays selected accounts only when paging forward/back. Filters remain until removed.
  - Key in division of an account# and click previous or next button to jump to next account in sequence.
  - View. Customize the screen by selecting the columns to display; save with a view name. Select from actual, budget, forecast figures or add dollar or percent variance columns. Option to display yr-end adjusting entries or not.
  - Save records all budget changes
  - Sum: summarizes based on a selection of accounts. Ex: select all accounts in a branch, or all salary accounts, etc.   Then put to paper, Excel, or graph.   Budget entry cannot be done in this summary mode.
  - Double-click on any monthly (actual) amount to see the G/L transactions.
  - Budget Entry:
    - Comments box allows notes for the specific budget year.   "Forecasting" comments

are kept separate from "budget" comments.

- Last modified date and user is displayed in bottom right corner. Click on this link to see audit history of manual changes made to this column. (no audit history for global changes)
- The appropriate format screen will be displayed as assigned to this range of accounts.
- Simple budget entry:
  - Key the budget amount directly into the yellow area.
  - For formula calculations, click on the budget total line and select a formula calculation, such as percent increase.   You may try different formula calculations. Click the Worksheet button to review multiple formula calculations and select the preferred calc.

- Monthly components:
  - Double click or click Components to enter monthly budget amounts.
  - Copy to other months icon allows you to enter in one month and copy to a range of other months.
  - Copy to other months icon allows you to enter multiple entries in one month and then copy all lines to a range of other months.
  - User-defined checkboxes or drop-down selections for insurances, retirement, etc. can be added to each component line and set to include/not include each component line in the auto-calculation of budget allocations.
- Annual budget entry, distributed monthly:
  - Enter the annual amount and define how to distribute monthly—equally, by %, by pay period, etc. (Distribution is usually preset in the Format setup but can be overridden here if necessary.)
  - Option to set an effective month for a merit increase for salary accounts.
  - Forecasting is done at the monthly distribution screen, allowing partial year entries.
- Forecasting:
- Forecast/revising the budget is usually done in the same screen format as original budget entry. An exception is if the screen format is set to enter annual budget amount, the forecasting is done on a monthly distribution. So if you have a new hire in mid-year, add a new line and enter each appropriate monthly amount, as well as select the appropriate checkboxes.

- **Printing Budgets**
- Reports-Financial Statements
  - Allows printing of monthly and/or annual budget and actual amounts.

- Reports-Generic Report Writer
  - Allows printing the breakdown of monthly budget amounts (budget components). Multiple budget component reports may be setup to match various budget formats, if desired. For example: if a specific format screen is in place for entering budgets for salary accounts, you might prefer to have a report of budget components for salaries listing each of these specific amount columns. You might also have a report of budget components for accounts using a generic format screen. The Select tab must include lines for "Type = B" (budget) and "Year = xx". If printing a report of forecast figures, select "Type = F" (forecast).