

## 2025 Operating Budget Instructions:

### Entering Agency Line-Item Budgets in Munis

Line-Item budgets are one of five components of a complete operating budget submission. Line-Item budgets are built using the **Central Budget Entry** module within MUNIS. The purpose is to show where an agency will budget funds by Service, and how funds will be spent by Major and Object.



Note: Some of the Munis screenshots in the instructions below refer to the 2024 or 2023 budget. The navigation steps in Central Budget are the same as the prior year. When in Munis, be sure you are working on the 2025 budget projection.

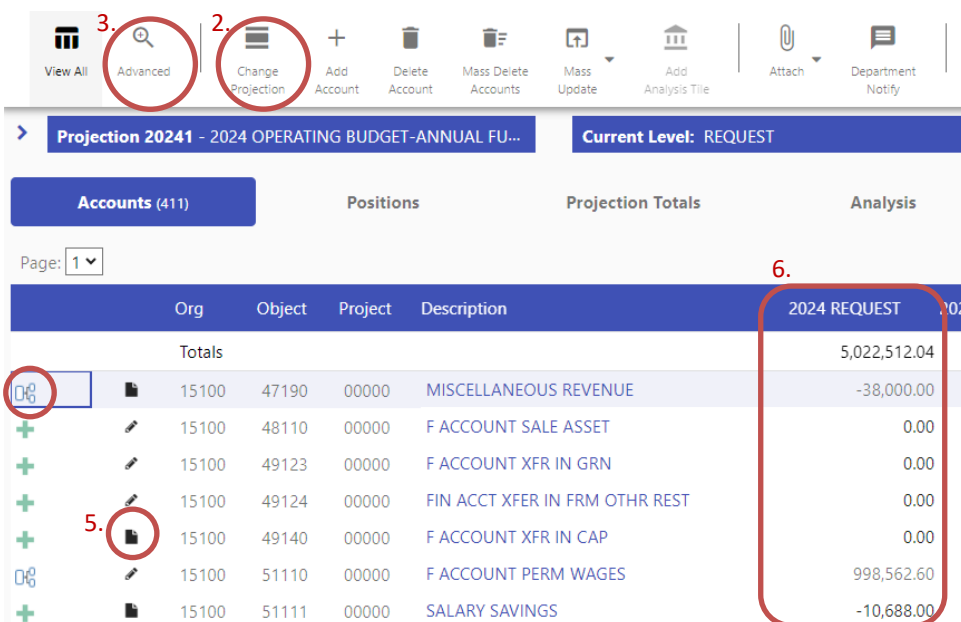
### Budget Projections








Budgets are built using projections for the upcoming fiscal year. There are three projections for 2025:

- 20251-Annual Funds
  - This is the primary projection for 2025.
  - The base budget is built by rolling the current year budget forward and performing the cost to continue adjustments.
- 20252-Multi-Year Funds
  - This projection is used for budgeting expenditures in the City's grant fund (Fund 1220).
  - This projection is pre-loaded with personnel expenditures for staff time charged to these funding sources.
  - When complete, agency budgets within these funds should balance to zero (revenues equal expenditures).
  - All Line-Items in fund 1220 should have detail entry with the Project field completed; this will tie the specific grant to the Line-Item. This requires the project and corresponding strings to be set up and approved within MUNIS.
- 20254-Restricted Funds
  - This projection is used for budgeting revenues and expenditures in the City's restricted fund (Fund 1250).
  - This projection is pre-loaded with 2025 personnel expenditures for staff time charged to these funding sources as well as the 2024 budget amounts for non-personnel objects.
  - When complete, agency budgets within these funds should balance to zero (revenues equal expenditures).

## Basic Navigation

1. From the Tyler Menu, search for and select “Central Budget Entry.”
2. Use “Change Projection” in the top ribbon to navigate between 20251 (annual fund), 20252 (multi-year fund), and 20254 (restricted fund) projections.
3. Use “Advanced” to filter by Service, Major, Object, or segment.
4.  Icon indicates object has detail entry. Click icon to view details.
5.  Icon indicates object has a comment. Click icon to view details.
6. “2025 Request” column defaults to your cost-to-continue budget. **If the Line-Item does not have detail entry**, you can make changes to your budget by directly editing this column. **If the Line-Item does have detail entry**, you must open detail entry and make edits on the detail page. See below and Appendix A for information on detail entry.



Projection 20241 - 2024 OPERATING BUDGET-ANNUAL FU...						Current Level: REQUEST
Accounts (411)		Positions	Projection Totals	Analysis		
Org	Object	Project	Description	2024 REQUEST	2025 REQUEST	
Totals				5,022,512.04		
	15100	47190	00000	MISCELLANEOUS REVENUE	-38,000.00	
	15100	48110	00000	F ACCOUNT SALE ASSET	0.00	
	15100	49123	00000	F ACCOUNT XFR IN GRN	0.00	
	15100	49124	00000	FIN ACCT XFER IN FRM OTHR REST	0.00	
	15100	49140	00000	F ACCOUNT XFR IN CAP	0.00	
	15100	51110	00000	F ACCOUNT PERM WAGES	998,562.60	
	15100	51111	00000	SALARY SAVINGS	-10,688.00	

## Detail Entry

- Detail entry from 2024 Adopted Budget non-personnel items did not carry forward in the 2025 projections due to needing to incorporate new 2025 Results Madison service updates into the projection.
- Detail entry is intended to breakout objects that include multiple types of expenditures and represent a large share of the agency's budget.
- Agency user permissions do not allow agency staff to delete detail records from prior years that may no longer be relevant. Contact your Budget Analyst for assistance in deleting records that may not be needed in your 2025 request.
- To change an amount, update the unit cost. Note that Revenues have opposite signs from expenditures – an increase in revenue will be a negative number.
- Every detail entry must have a description and justification. The description states what the expense/ revenue is, and the justification provides additional details on why the change is needed.
- Detail Entry is strongly encouraged. Providing more information in detail entry will reduce follow up questions from your Budget Analyst. It will also carry forward to future budgets which will reduce data entry and can serve as helpful reminders of what is included in the budget.
- Detail entry may be used on any object code but is **required** in the following instances:
  1. Increases to revenue budgeted within General Fund agencies
  2. Pending Personnel (Object 51113)
  3. Grant budgets

## Position Reclassifications

- Agencies can include position reclassification requests as part of operating proposals. If your agency is planning to include funding for the reclassification of a position, use object 51113 (Pending Personnel). Amounts entered in this Line-Item must include Detail Entry outlining: (1) the position number being reclassified, (2) the job class of the new position classification, and (3) justification for the request. Planned position reclassifications must be absorbed within your target amount, and they must include an estimate of salary **and** benefits costs (use the [Employee Cost Calculator](#) to get an estimate).
- These changes must also be described in your Service proposal submitted in the F drive.

## Payroll Allocation Changes

- The payroll allocations used to build the Cost to Continue budget are consistent with the payroll allocation forms submitted to your budget analyst during the Results Madison service structure redesign (if applicable to the agency).
- Agencies can request changes to payroll allocations using the Position Allocation Change form. The form is available in your agency's F drive folder and includes instructions for completion.
- All changes to allocations must be net neutral to the General Fund or absorbed within the agency's target.

## Budgeting for Grants

Agency requests should include any grant funding anticipated for 2025. All grants that have been previously reported on the Single Audit and are anticipated to continue in 2025 should be included as part of the agency request. Any new grants that are anticipated to have activity (either revenue and/or expense) in 2025 should be budgeted.

Enter grant budgets in Projection 20252 – 2025 Operating Budget-Multi-Year Funds. The Cost to Continue budgets in this projection have been populated with personnel costs based on allocations in the payroll system. Most other objects are at zero.

Both the grant funding and any matching City funding should be budgeted based on the City's fiscal year (January – December). The agency will enter estimated spending plans into MUNIS during the budget development process. This will provide estimated grant activity for inclusion in the published budget document. Prior to uploading the multi-year budgets into MUNIS, the Budget Team will work with the agency and determine which budgets can be deleted from the upload. This will eliminate duplicate budget amounts in MUNIS.

Submitted grant budgets should be organized by General Ledger account (org and object). Each Line-Item of your grant budget should include detail entry with the project information for the grant. Project shells and strings will need to be set up and approved prior to being able to complete this step. See the instructions for detail entry regarding steps to follow when adding detail information.

Position changes can be attached to projects through the salary and benefit projection. If a grant budget includes a change to a permanent position, work with your Budget Analyst to attach project information to the position.


## Appendix A: Adding Detail Entry




Note: The screenshots below are from 2023. Be sure you are working in the correct projection when entering detail entry.

### When Detail Entry is Required

- Increases to revenue budgeted within General Fund agencies
- Pending Personnel (Object 51113)
- Grant budgets

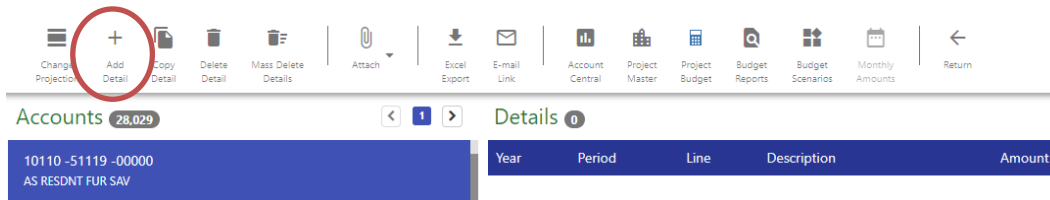
### Steps to add or edit Detail Entry

1. Begin by selecting the object and the org in Central Budget where you would like to add detail. To add new detail entry, click the **+** icon.
  - Note: If the account already has detail entry that you want to update, click the  icon.

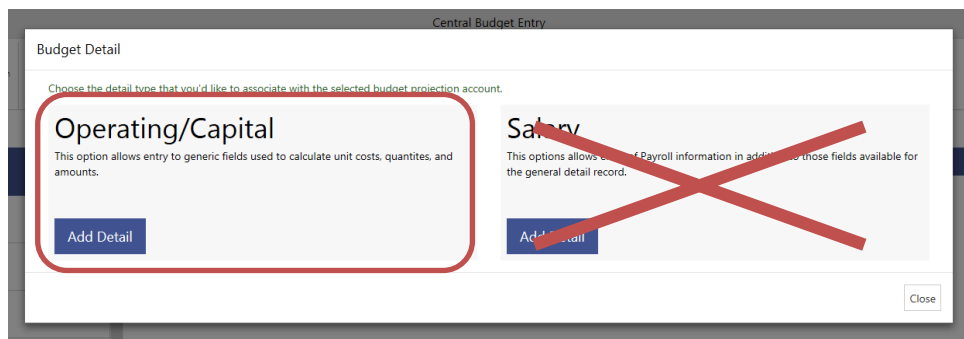
	Org	Object	Project	Description	2023 REQUEST
	Totals				13,044,185.33
		10110	51110	00000	AS RESDNT PERM WAGES 646,978.26
		10110	51119	00000	AS RESDNT FUR SAV 0.00
		10110	51120	00000	AS RESDNT PRMIUM PAY 0.00

### Adding new detail entry



2. After clicking the **+** icon, you will see a screen displaying any current detail that exists on the account you've selected. Within the ribbon of this screen select the 'Add Detail' icon.



3. After selecting the 'Add Detail' icon, a box will display asking you to select the detail type. **Always select the Operating/Capital option.**



### Editing existing detail entry

- After clicking the  icon, you will see a screen displaying any current detail that exists on the account you've selected. Click the  icon to view details and edit the 2025 request amounts.

Details 3 2023 Amounts **\$74,108.00**

Year	Period	Line	Description	Amount	Quantity	Unit Cost	UOM	Location	Position	Employee	
2023	1	10	Apex Software	5,000.00	1.00	5,000.00			0	0	
2023	1	20	Pictometry	30,000.00	1.00	30,000.00			0	0	
2023	1	30	CoStar	39,108.00	1.00	39,108.00			0	0	

### Updating Detail Entry

- You will see the screen below if you are adding detail for the first time or updating existing details.

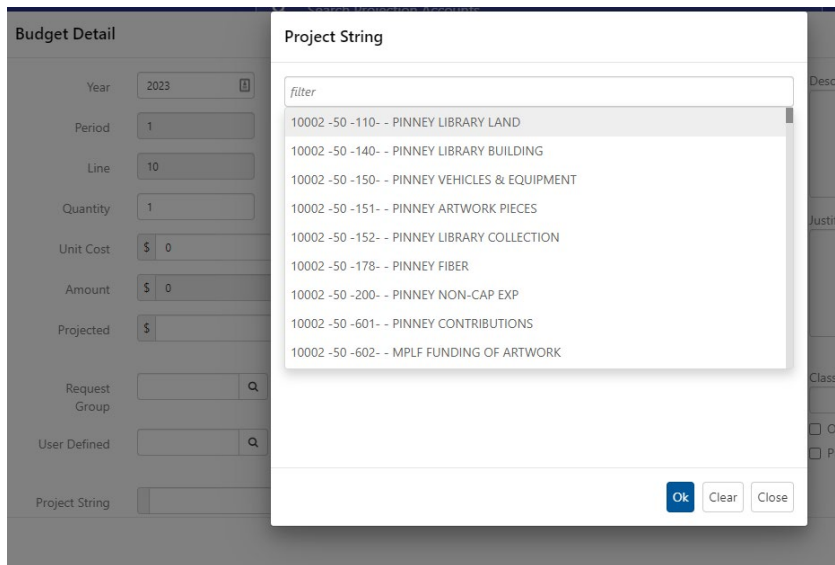
**Budget Detail**

Year: <input type="text" value="2023"/>	Vendor: <input type="text" value="#"/>	c. <input type="text" value="Description"/>
Period: <input type="text" value="1"/>	Commodity: <input type="text"/>	
Line: <input type="text" value="10"/>	Inventory Item: <input type="text" value="#"/>	d. <input type="text" value="Justification"/>
Quantity: <input type="text" value="1"/>	UOM: <input type="text"/>	
a. <input type="text" value="Unit Cost \$ 0"/>	Freight: <input type="text" value=""/>	
Amount: <input type="text" value="\$ 0"/>	Bid: <input type="text" value="#"/>	
Projected: <input type="text" value="\$"/>	Asset: <input type="text" value="#"/>	
Request Group: <input type="text"/>		Classification: <input type="text"/>
User Defined: <input type="text"/>		<input type="checkbox"/> One-Time Expenditure Or Revenue
b. <input type="text" value="Project String"/>		<input type="checkbox"/> Priority Item
		e. <input type="button" value="Save and close"/> <input type="button" value="Close"/>

Use the following table to determine what fields are applicable for the type of detail you are adding.

Detail Type	Object	Required Fields	Data
Pending Personnel	51113	Unit Cost	Detail Amount
		Description	Position being reclassified
		Justification	Justification for the requested reclassification
Increased Revenue	Multiple	Unit Cost	Detail Amount
		Description	Revenue Description
		Justification	Assumption used to determine increase amount
Non-Personnel-Objects that include multiple types or purchases	53 & 54	Unit Cost	Detail Amount
		Description	Breakdown of planned expenditures within object
Grant	Multiple	Unit Cost	Detail Amount
		Project String	Select Project String from dropdown

- a. **Unit Cost:** Enter the unit cost for the change. Do not enter negative numbers. The amount box will automatically populate after the unit cost is added and will add the appropriate sign (i.e. negative amounts for revenues).
- b. **Project String (required for all grant budgets):** Select the magnifying glass icon. A dropdown list will appear with all the existing project strings. Begin typing in the project number and select the relevant project string. If the string does not come up in the dropdown list, verify that the project and string have been approved from within the Project Master. (See image below for project string filter)



- c. **Description:** Type a short description regarding this expenditure/revenue. If you are entering an amount in pending personnel include the position number associated with the requested reclassification.
- d. **Justification:** A justification is required for all amounts budgeted within Pending Personnel and adjustments made to revenue budgeted within General Fund agencies.
- e. After following these steps select the 'Save and Close' button.

**TIP: YOU WILL REPEAT THIS STEP FOR ALL DETAIL ITEMS BUDGETED IN THE ORG AND OBJECT**