INSTRUCTIONS FOR COMPLETING THE
PARISH BUDGET IN EXCEL
March 2016

The Parish Budget in Excel program is a tool to facilitate preparation of the Parish Budget. Follow the instructions below in order to complete the budget for your location. The salary, benefits and property insurance calculations will be done automatically and posted to the Excel Budget Worksheet which can be viewed in the **"Input Remaining Budget Data"** section.

The first step to be taken is to open the FY2016-17 Parish Budget in Excel file and save it to your computer by clicking "**File**", then "**Save As**", then change the "**Save In**" dialog box to "**My Documents**", then click in the File Name box and type in your location number plus FY2016-17 Parish Budget in Excel, (i.e. **44801FY2016-17 Parish Budget in Excel**), then click on the "**Save**" button. The file has been saved and returns you to the Main Menu of the Excel Budget Program.

If at any time you need to return to the "**Main Menu**", press <**CTRL**> + **S**.

Enter all numbers as whole numbers, i.e. no commas, cents or dollar signs.

From the "**Main Menu**" choose "**Input Location**". When the dialog box opens, enter your five-digit parish location number and then click the "**OK**" button. Your parish location number and name will now appear at the top of the "**Main Menu**". Continue completing the worksheets within the **Excel Budget Program** as noted below.

1. SALARY / BENEFITS WORKSHEET

It is recommended that you use the most recent monthly Payroll Register Report and the Benefit Billing Report from the Diocesan Insurance Office for reference in order to complete the Personnel Worksheet.

Click on the "**Input Salary/Benefits Data**" button. This will take you to where you enter the salary and benefit data for each employee. Some account codes (e.g. FICA, Workers' Compensation) are automatically calculated and do not require data entry.

When an employee is charged to more than one account code, if the employee receives two paychecks, enter the data applicable to each account code separately except for medical, dental and vision coverage. Medical, dental and vision coverage should be assigned to only one account code as it appears in the monthly insurance billing. These costs are to be allocated to other codes in the Adjustment column of the "**Input Remaining Budget Data**" section of the **Excel Budget Program**. If the employee receives only one paycheck and gets charged to more than one account code, enter the salary and benefit data to the account code that appears on the Payroll Allocation Report and the Benefits Billing. Then allocate salary and benefits in the Adjustment Column in the "**Input Remaining Budget Data**" section. See examples on next page.

EXAMPLES:

- An employee holds the positions of secretary and organist. He/she receives one paycheck that is charged to account code 5205.039 – Administration Salaries – Office Staff. Budget his/her salary in account code 5205.039. Use the adjustment column in the **"Input Remaining Budget Data"** section to transfer the organist's portion of salary from account code 5205.039 to Liturgical Salaries - Organist account code 5005.001. A similar adjustment would be made to transfer the benefit expenses.

- An employee holds the positions of both secretary and organist. He/she receives two paychecks. One is charged to account code 5205.039 – Administration Salaries – Office Staff and the other to account code 5005.001 – Liturgical Salaries - Organist. Budget his/her salary in the appropriate account codes. Budget his/her medical benefits in the account code that is being charged (i.e., 5210.003) by consulting the latest billing from the Diocesan Insurance Office. Use the adjustment column in the **"Input Remaining Budget Data"** section to transfer the organist's portion of medical benefits from account code 5210.003 to Liturgical Benefits account code 5010.003.

- A maintenance person works in both the parish and the school. He/she receives one paycheck drafted on the parish checking account and charged to account code 5305.001 – Maintenance & Janitors Salaries. Budget his/her salary in account code 5305.001. Use the adjustment column in the **"Input Remaining Budget Data"** section to reduce the salary account code 5305.001 by the amount applicable to the school. A similar adjustment would be made to reduce the benefit expenses. There is no offset to these adjustments.

*Note: After the data for a particular cell is entered, you can either click in the next cell or press the "**Tab**" key to get to the next cell. After the data for the last cell in a row is entered, press the "Home" key to return to the "Name" column of the row you just entered. Then press the down arrow to move to the next line so that you can begin entering the data for the next individual.*

Enter the data relative to the first individual. The data should be entered as indicated below. You may want to periodically save the file by clicking the "**Save**" button on the toolbar.

- **Column A – Column is hidden (do not use)**

- **Column B – Name (must complete)**
  Insert the individual's name with the last name first (e.g. Smith, Tom).

- **Column C – Account Code (must complete)**
  Click on the down arrow located in the cell to open the dropdown menu. From the dropdown list, choose the account code to which the individual's salary is charged.

Account Code	Account	Account Code	Account
4315.001	Bingo	6005.001	Religious Ed. Dir. Lay
4325.001	Festival	6005.003	Religious Ed. Dir. Rel.
4335.001	Raffle	6005.007	Office Staff-Rel. Ed.
4395.001	Other Fundraising	6005.095	Other Salaries-Rel. Ed.
5005.001	Organist	6105.001	Youth Min. Dir. Lay
5005.003	Sacristan	6105.003	Youth Min. Dir. Rel.
5005.005	Choir Director	6105.039	Office Staff-Youth Min.
5005.007	Musicians	6105.095	Other Youth Ministry
5005.095	Other Liturgical	6205.001	Adult Ed. Dir. Lay
5205.001	Pastor	6205.003	Adult Ed. Dir. Rel.
5205.003	Parochial Vicar	6205.039	Office Staff-Adult Ed.
5205.005	Pastoral Assoc./Deacon	6205.095	Other Adult Education
5205.007	Business Manager	6305.001	Social Service Dir. Lay
5205.039	Office Staff-Admin.	6305.003	Social Service Dir. Rel
5205.095	Other Administrative	6305.039	Office Staff-Social Ser.
5305.001	Maintenance & Janitors	6305.095	Other Social Service
5305.095	O. Operation & Maint.	7605	Preschool
5405.001	Housekeeper	7705.001	Attendants-Day Care
5405.003	Laundry Person	7705.003	Nurse-Day Care
5405.005	Cleaning Person	7705.039	Office Staff-Day Care
5405.007	Cook	7705.095	Other Day Care
5405.095	Other Rectory Salaries	7805	Extended Day Service

- **Column D – Date Hired (not required)**
  *This is the date hired for each individual at your location and is for information only. This field is not required to be completed. Enter date as **mm/dd/yyyy** if you choose to complete this field.*

- **Column E– Pension (must complete)**
  Click on the down arrow located in the cell to open the dropdown menu. From the dropdown menu, choose "D" if the individual participates in the diocesan pension plan or "No" if the individual is not eligible for the pension plan. For priests, choose "P" for full pension, "P – ½" for one-half pension or "P – ¼" for one-quarter pension. The one-half and one-quarter options may apply if a priest is assigned to multiple locations.

- **Column F – Life (must complete)**
  Click on the down arrow located in the cell to open the dropdown menu. Choose "Yes" if the individual is covered for life insurance, or "No" if not.

- **Column G – LTD Long-Term Disability (must complete)**
  *Click on the down arrow located in the cell to open the dropdown menu. Choose "**Yes**" if the individual is covered for long-term disability, or "**No**" if not.*

- **Column H – Type of Medical Coverage (must complete)**
  *Click on the down arrow located in the cell to open the dropdown menu. If the individual has medical coverage from the diocesan insurance program, choose from the dropdown list the type of coverage based on the codes in the table that follows. If the individual is not covered, choose "**No**" from the dropdown list. The coverage selected may be different from that offered by the employer. Starting on January 1, 2009 the diocese will be offering two (2) insurance plans, Highmark BC/BS and UPMC Health Plan. (The cost of coverage can be found in the Rate Schedule for information purposes only.)*

Blue Cross/Blue Shield

Coverage	Base Plan	Option A Plan	Option B Plan	Option C Plan
Individual	BCI	BCAI	BCBI	BCCI
Husband/Wife	BCHW	BCAHW	BCBHW	BCCHW
Family	BCF	BCAF	BCBF	BCCF
Parent/Child(ren)	BCPC	BCAPC	BCBPC	BCCPC

UPMC Medical

Coverage	Base Plan	Option A Plan	Option B Plan	Option C Plan
Individual	UPI	UPAI	UPBI	UPCI
Husband/Wife	UPHW	UPAHW	UPBHW	UPCHW
Family	UPF	UPAF	UPBF	UPCF
Parent/Child(ren)	UPPC	UPAPC	UPBPC	UPCPC

For priests, choose from the dropdown list the type of coverage based on the codes in the following table. The one-half and one-quarter options may apply if a priest is assigned to multiple parishes/locations.

Coverage	Full Benefits	Half Benefits	Quarter Benefits
Priest under 65	P	P – ½	P – ¼
Priest over 65 on Medicare	P65	P65 – ½	P65 – ¼
Priest 65 & over not on Medicare	P	P – ½	P – ¼

- **Column I – Type of Dental Coverage (must complete)**
  *Click on the down arrow located in the cell to open the dropdown menu. Choose "**F**" from the dropdown list if the individual has family coverage, "**I**" if the individual has individual coverage or "**No**" if the individual has no coverage. For priests, choose "**P**" for full dental, "**P – ½**" for one-half dental or "**P – ¼**" for one-quarter dental. The one-*

half and one-quarter options may apply if a priest is assigned to multiple parishes/locations.

- **Column J – Type of Vision Coverage (must complete)**
  *Click on the down arrow located in the cell to open the dropdown menu. Choose "**F**" from the dropdown list if the individual has family coverage, "**I**" if the individual has individual coverage or "**No**" if the individual has no coverage. For priests, choose "**P**" for full vision, "**P – ½**" for one-half vision or "**P – ¼**" for one-quarter vision. The one-half and one-quarter options may apply if a priest is assigned to multiple parishes/locations.*

- **Column K – Pre-Tax Medical (must complete)**
  *Click on the down arrow located in the cell to open the dropdown menu. Choose "**Yes**" if the individual's medical contribution or medical upgrade is deducted before taxes are calculated, or "**No**" if not. (If yes, this reduces the FICA calculation.) To obtain this information, consult the Voluntary Deduction column of the Payroll Register. If the amount is deducted Pre-Tax, it is coded as a "U" deduction. If the amount deducted is Post-Tax, it is coded as an "H" deduction.*

- **Column L – Employee Medical Contribution (complete if applicable)**
  Depending on the contractual arrangement with the employee or the employer personnel practice/policy, the employee may have to pay towards the cost of the Plan selected. If applicable, enter the dollar amount of the individual's premium contribution (via payroll deduction) based on their coverage in the diocesan insurance program, the Plan selected and salary. Consult the Excel Budget Rate Schedule for the recommended employee contribution and an example situation. Enter the amount as a positive number even though it is a deduction. It will be converted to a negative number on the calculation worksheet.

- **Column M – Employee Medical Upgrade (complete if applicable)**
  If the employee selects coverage other than that provided by the employer, the employee may be required to reimburse the employer through a payroll deduction for the additional cost of coverage. When applicable, enter the annual dollar amount that the individual will pay in order to upgrade their medical coverage from Individual to Husband/Wife, Family or Parent/Child(ren). For example, the employee is entitled to Individual coverage Option C but wants Option C Family coverage, enter the difference in Column M, less any allowance provided by the employer. Consult the Excel Budget Rate Schedule for the projected annual cost of coverage. Enter the amount as a positive number even though it is a deduction. It will be converted to a negative number on the calculation worksheet.

- **Column N – Current Salary (not required)**
  Enter the individual's current annual salary for information only. This field is not required to be completed.

- **Column O – New Salary (must complete)**
  Enter the individual's new annual salary. When budgeting for a priest, it may be necessary to allocate salary if he is assigned to multiple parishes/locations.

- **Column P – Comments (optional to complete)**
  Enter any notes about the individual that you would want to bring to the attention of those that review and approve the input worksheet.

Note: After the data for a particular cell is entered, you can either click in the next cell or press the "Tab" key to get to the next cell. After the data for the last cell in a row is entered, press the "Home" key to return to the "Name" column of the row you just entered. Then press the down arrow so that you can begin entering the data for the next individual.

After entering the information for the last employee, click the "**Save**" button on the toolbar. Press **CTRL + S** to return to the Main Menu.

1. A. PRINT SALARY REPORTS

Click the button named "**Print Salary Input Report**". The program will prompt you to print a report, if you click "OK" a report of the detail information that you inputted called the **"Salary Summary Input Form"** will appear. Print the **Salary Input** report for further review by clicking on the **"Close"** button and follow the prompts to print the report. **This report requires legal sized paper.**

Click the button named "**Print Salary Calculation Report**". The program will prompt you to print a report, if you click "OK" a report of the **Salary/Benefits Worksheet** will appear. Print the **Salary Calculation Report** for further review by clicking on the **"Close"** button and follow the prompts to print the report. The report will only print the rows that contain data, all zero rows, ($0.00) will not print. To make a change, re-enter the data through the **Input Salary/Benefit Data** screen. Depending on your PC configuration this report may take a few minutes to complete. **This report requires legal sized paper.**

Click the button named "**Print Salary Recap Report**". A report by account code that can be used for input into the Quicken Accounting Program, if desired, will appear. If you choose to complete the remaining sections of your budget, you do not need to print this report. Click on the **"Close"** button and follow the prompts to print the report.

2. PROPERTY INSURANCE WORKSHEET

To calculate general liability, property & fire, boiler and automobile insurance, click the button "**Input Property Insurance**". In the column "**Current Monthly Charge**", enter the monthly charge from the most recent property insurance billing received from the Diocesan Insurance Office. This will calculate the annual property insurance categories for allocation by month. The Excel Budget program contains the anticipated rate increase in January. If there is no rate increase anticipated for January through June, the amounts for January through June will be the same as the amounts for July through December. The percentage of change that has been worked into the calculation can be referenced in the **Excel Budget Rate Schedule**.

After entering the information, click the "**Save**" button on the toolbar. To make a change, re-enter the data through the Input screen. Press **CTRL + S** to return to the Main Menu.

Print the **Property Insurance Calculation Worksheet** for review as follows:

Click the button named "**Print Property Insurance Report.** This worksheet shows the annual budget as well as the monthly amounts that can be used to input into the Quicken Accounting Program, if desired. Click on the **"Close"** button and follow the prompts to print the report.

3. OFFERTORY WORKSHEET

This section calculates both the weekly and annual Offertory (#4005) based on current and historic data for the parish. Follow the directions in **3. A.** below. Once this information is entered, the Excel Budget program calculates an offertory total for FY2015-16 based on the number of weeks in the fiscal year, using Monday as the deposit date, taking into account whether Christmas falls on a Sunday.

If you do not wish to have the Excel Budget Program calculate the Offertory (#4005), enter your offertory calculation through the **"Adjust/Input Offertory"** section.

Once the program has calculated a weekly offertory amount following the instructions below, determine whether the amount calculated appears reasonable for your location. This calculation does not take into account the following: an increased offertory campaign that occurred in the current fiscal year or expected to occur in the budget year, capital campaigns or any other fundraising programs that may increase or decrease offertory receipts. If you determined that the offertory calculation following the steps listed below does not reflect accurately the anticipated receipts, use your own calculation by adjusting the calculated budget amount on the **"Adjust/Input Offertory"** screen on the Main Menu.

> *NOTE: When you click the "Adjust/Input Offertory" button a message appears warning that if you click "Yes" the amounts entered in any of the offertory categories (including School Support, Debt Reduction, etc.) that you have already inputted will be erased. Answer "No" if you only want to adjust a particular account code.*

If you do not use the Excel Budget Program Offertory calculation, then the first time you enter this screen "Adjust/Input Offertory" you will see in the Offertory (#4005) cell "#REF!", please ignore and enter here the weekly amount of offertory that you have calculated.

3. A. EXCEL BUDGET OFFERTORY CALCULATION

Click **"Input Offertory Data".** A screen will appear to enter the following information:

1. Enter the date of the most recent financial statement received from the Financial Services Office, (i.e. enter 01-31-15 or 02-28-15 or 03-31-15).

2. Enter the year-to-date actual dollar amount (no cents) of the Offertory receipts in account code #4005 from the financial statement referenced in number **1** above.

3. Enter the date of the **prior** year financial statement for the same time period referenced in number **1** above, (i.e. enter 01-31-15 or 02-28-15 or 03-31-16).

4.   Enter the year-to-date actual dollar amount (no cents) of the Offertory receipts in account code #4005 from the financial statement referenced in number **3** above.

5.   Enter the June 30 actual amount of the Offertory receipts in account code #4005 for the most recent fiscal year from the Five (5) Year Financial Statement Profile, (i.e. June 30, 2015).

6.   Enter the June 30 actual amount of the Offertory receipts in account code #4005 from the Five (5) Year Financial Statement Profile for the fiscal year prior to the fiscal year ended in number **5** above, (i.e. June 30, 2014).

7.   Enter the June 30 actual amount of the Offertory receipts in account code #4005 from the Five (5) Year Financial Statement Profile for the fiscal year prior to the fiscal year ended in number **6** above, (i.e. June 30, 2013).

Press **<CTRL>+"S"** to return to the **Main Menu**.

Click **"Print Offertory Data Report"** to print the three (3) different reports used to calculate offertory. Click on the **"Close"** button and follow the prompts to print the reports.

3. B. OTHER OFFERTORY LINES

When you click **"Adjust/Input Offertory",** other types of collections can be inputted in the total column and allocated automatically as indicated on the worksheet. You can redistribute any amount in any month, including account code #4005, i.e. change October to $6,000 from $4,850, etc. You can select from four (4) different allocations, ***Monthly, Quarterly, Weekly, and Annually***, the annual amount will be entered into June, you can move the amount to any month you wish and deduct it from June.

        __NOTE:__ When you click the "Adjust/Input Offertory" button a message appears warning that if you click "Yes" the amounts entered in any of the offertory categories (including School Support, Debt Reduction, etc.) that you have already inputted will be erased. Answer "No" if you only want to adjust a particular account code.

Click **"Print Offertory Report"** to print the offertory collections input worksheet for review. The program will prompt you to print a report, if you click "OK" the report will display to your screen. Click on the **"Close"** button and follow the prompts to print the report. **This report requires legal sized paper.**

After entering the information for the last employee, click the "**Save**" button on the toolbar. Press **CTRL + S** to return to the **Main Menu**.

4. <u>INPUT REMAINING BUDGET DATA</u>

To complete the remainder of the budget, click the button **"Input Remaining Budget Data"**. Enter all non-personnel income and expense items. Refer to the **Excel Budget Rate Schedule** for additional information. Note that the salary, benefits and property insurance calculations are

already posted to the correct account number code. You should periodically save the file by clicking the "**Save**" button on the toolbar to prevent loss of data.

4. A. BUDGET WORKSHEET ADJUSTMENT COLUMN

The Adjustment Column appears on the **"Input Remaining Budget Data"** screen. Since the salary, benefits, property insurance and offertory calculation amounts are already posted to the correct account number code on the budget worksheet and protected from change, the adjustment column should be used if any of the posted amounts in these account codes need to be changed. The total of all adjustments must equal zero unless the adjustment applies to the school or cemetery or other organization not part of the parish budget.

As an example, an employee holds the positions of secretary and organist. His/her medical, dental and vision insurance, which is billed to only one account code, is budgeted in parish administration (account code 5210.003) but part of these benefits should be budgeted in liturgical (account code 5010.003). In the adjustment column, enter a negative amount in account code 5210.003 and a positive amount in account code 5010.003 in order to transfer the cost from the administrative account code to the liturgical account code. Other allocations should be handled in the same manner. The adjustment column should total zero, except if any of the cost is allocated to the school, cemetery or other programs not part of the parish budget. The adjustments will be added or subtracted from the **Budget Column** to arrive at the **Adjusted Budget Column.**

4. B. COMMENT COLUMN

Enter any notes about the budget to bring to the attention of those individuals that review and approve the **Parish Budget Worksheet**.

4. C. PRINT ANNUAL BUDGET REPORT

Click the button named "**Print Annual Budget Report**", it will prompt you to print either all rows or only rows with data, answer Yes or No. Print the Budget Worksheet for review by clicking on the **"Close"** button and follow the prompts to print the report. The final Budget Worksheet can be used to input the approved budget into the Quicken Accounting Program if desired.

4. D. ALLOCATE BUDGET OVER 12 MONTHS

Click the button named **"Allocate Budget Over 12 months"**. This will spread the budget totals into 12 equal monthly amounts. The program will prompt you to ask if you want to re-allocate all the amounts, if you answer yes the program will re-allocate. The monthly amounts can be adjusted by clicking on the button named **"Change Monthly Allocation".** Go to the particular monthly cell and adjust the amount. The difference will end up in June unless re-allocated.
After all budget data has been entered, click the "**Save**" button on the toolbar. Press **CTRL + S** to return to the **"Main Menu"**.

4 E. PRINT MONTLY BUDGET REPORT

Click the button named **"Print Monthly Budget Report",** it will prompt you to print either all rows or only rows with data, answer Yes or No. Print the monthly budget report for further review by clicking on the **"Close"** button and follow the prompts to print the report.

5. <u>EXPORT BUDGET FILE TO DIOCESE</u>

Click the button named **"Export Budget File to Diocese"**. This will create a text file on the local hard drive to send to the Financial Services Office. The file will be named the 5-digit location number and located on **"C:\DOPUpload"**, i.e. **"01001.txt". This process may take a few minutes to run.**

<u>E-MAIL BUDGET FILE TO DIOCESE</u>

Open your email program, Outlook, Gmail, Hotmail, etc. and create an email addressed to **parishaccounting@diopitt.org** and attach the above mentioned budget file.

<u>EXIT PARISH EXCEL BUDGET PROGRAM</u>

To close the program, click the "**Close**" button. If prompted to save, click **"Yes".**