

INSTRUCTIONS FOR COMPLETING THE SCHOOL BUDGET IN EXCEL

March 2016

The School Budget in Excel program is a tool to facilitate preparation of the School Budget. Follow the instructions below in order to complete the budget for your location. The salary, benefits, property insurance and tuition 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 School 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 School Budget in Excel, (i.e. **44841FY2016-17 School 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. Once you have completed the budget process please email the Excel file to schoolbudget@diopitt.org.

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 school location number and then click the “**OK**” button. Your school 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 do the Personnel Worksheet. Include on the Salary/Benefit Worksheet all full time and part-time religious and lay employees, including the following, when applicable:

- substitute teachers, listed either individually or in total
- teachers on VESI (Voluntary Early Separation Incentive)
- teachers on maternity leave who receive health benefits even if they do not receive a salary
- the salary payments and benefits that teachers will receive in July and August who are paid over 12 months but whose contract will terminate at the end of the current school year.
- For coaches and moderator stipends.

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 below.

EXAMPLES:

- A teacher teaches in both the school and the pre-school. He/she receives one paycheck that is charged to account code 5105.001 – Instruction Salaries - Lay. Budget his/her salary in account code 5105.001. Use the adjustment column in the “**Input Remaining Budget Data**” section to transfer the pre-school’s share of salary from account code 5105.001 to pre-school account code 7605 – Salaries – Pre-school. A similar adjustment would be made to transfer the benefit expenses.
- A teacher teaches in both the school and the pre-school. He/she receives two paychecks. One is charged to account code 5105.001 – Instruction Salaries – Lay and the other to account code 7605 – Salaries – Pre-school. Budget his/her salary in the appropriate account codes. Budget his/her medical benefits in the account code that is being charged (i.e., 5110.003) by consulting the latest billing from the Diocesan Insurance Office. Use the adjustment column in the “**Input Remaining Budget Data**” section to transfer the pre-school’s share of medical benefits from account code 5110.003 to pre-school account code 7610.003.
- A maintenance person works in both the school and the parish. He/she receives one paycheck that is 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 paid by the parish. 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
5105.001	Lay Teachers	5305.001	Maintenance & Janitors
5105.002	Religious Teachers	5305.095	Other Oper. & Maint.
5105.003	Lay Substitutes	5805	Faculty Residence
5105.004	Religious Substitutes	7005	Food Service
5105.005	Lay Librarians	7105	Student Activities
5105.006	Religious Librarians	7305	Athletic
5105.007	Lay Teacher Aides	7405	Bookstore
5105.008	Religious Teacher Aides	7605	Preschool
5105.095	Lay – Other Instructional	7705.001	Day Care Attendants
5105.096	Relig. Other Instructional	7705.003	Day Care Nurse
5205.021	Lay Administrator	7705.039	Day Care Office Staff
5205.022	Religious Administrator	7705.095	Day Care-Other
5205.039	Office Staff	7805	Extended Day Service
5205.095	Other Administrative	7905	Tutoring

- **Column D – Salary Level (for principals and teachers only-optional to complete)**
Indicate the salary level for the upcoming school year from the contract or handbook.
- **Column E – Education Credit (must complete)**
Complete this column for all employees. Click on the down arrow located in the cell to open the dropdown menu. From the dropdown list, choose the education level for principals and teachers. This is used to calculate the compensation due them for education credit. Choose “0” if a principal or teacher is not eligible for education credit or “0” if the individual is not a principal or teacher.

BA12	B.A. plus 12 credits
BA24	B.A. plus 24 credits
MA	M. A.
MA15	M. A. plus 15 credits
MA30	M. A. plus 30 credits
PHD	PhD
PMA	M.A – Principal
PMA15	M. A. plus 15 credits - Principal

PMA30	M. A. plus 30 credits - Principal
PPHD	PhD – Principal
0	Not Eligible

- **Column F – Middle Education Credit (must complete)**

*Complete this column for teachers in **Handbook** schools only. This credit is applicable to teachers who have middle or secondary certification in Mathematics, Social Studies, Science or English. Click on the down arrow located in the cell to open the dropdown menu. Choose “M1” if the teacher has one of the four certifications. Choose “M2” if the teacher has two or more of the four certifications. Choose “0” if the teacher does not have certifications in these areas or if the school does not offer the additional credit for having them.*

- **Column G – Longevity Credit (must complete)**

Complete this column for all employees. Click on the down arrow located in the cell to open the dropdown menu. If the individual receives longevity credit, make a selection based on the codes in the table that follows. If the individual is not covered, choose “0” from the dropdown list. This is used to calculate the compensation due principals and teachers for their years of service.

	Handbook		Union		Principals
Levels 15-20	15		U15		P15
Levels 21-25	21		U21		P21
Levels over 25	26		U26		P26
Not Eligible	0		0		0

- **Column H – Insurance Waiver (must complete)**

Click on the down arrow located in the cell to open the dropdown menu. Choose “Yes” if the individual will receive compensation for not participating in the employee medical plan, or “No” if not.

- **Column I – 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 either pension plan.

- **Column J – 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 K – 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 L – 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 tables that follow. If the individual is not covered, choose “No” from the dropdown list. The coverage selected may be different from that offered by the employer. (The cost of coverage can be found in the Rate Schedule for information purposes only.)

Blue Cross/Blue Shield

Type of 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

Type of 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

- **Column M – 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.

- **Column N – 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.

- **Column O – 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 P – 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. 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 Q – 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. 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 R – Current Base Salary (not required)**
Enter the individual’s current annual salary for information only. For the teaching staff, do not include the amount paid for longevity, education credits or the insurance waiver since they are accounted for separately. This field is not required to be completed.
- **Column S – New Base Salary (must complete)**
Enter the individual’s new annual salary. For the teaching staff, do not include the amount paid for longevity credit, education credit, the insurance waiver or coaches and moderators stipends since they are accounted for separately. For instructions on how to budget for Coaches and Moderators Stipends, see the Coaches and Moderators Stipends section below. For newly hired teachers, who opt to be paid over 12 months, divide their salary by 12 and multiply it by 10 since they will receive only 10/12ths of their salary in the upcoming school year (the balance will be paid in July and August of the following year).

Stipends paid to coaches and moderators are additional pay, and should be budgeted on the Personnel Worksheet as follows:

For Coaches:

- Column B – Name, enter “Coaches”
- Column C – Account Code – choose 7305 – Athletic Salaries
- Column I – Pension - choose “D”

- Column J – Life – choose “Yes”
- Column K – LTD – choose “Yes”
- Column S – New Base Salary – enter the total to be paid to all coaches
For Moderators:
 - Column B – Name, enter “Moderators”
 - Column C – Account Code – choose 7105 – Student Activities Salaries
 - Column I – Pension - choose “D”
 - Column J – Life – choose “Yes”
 - Column K – LTD – choose “Yes”
 - Column S – New Base Salary – enter the total to be paid to all moderators

- **Column T – Months Paid Over (must complete)**
Click on the down arrow located in the cell to open the dropdown menu. If the individual’s salary is paid over 12 months, choose “12”. If paid over 10 months, choose “10”. If a teacher is paid over 12 months and his/her employment at the school will terminate at the end of the current school year, choose “2” to allocate the remaining salary and benefit costs to be incurred in July and August of the new budget year. For newly hired teachers who opt to be paid over 12 months, choose “10” since they will receive only 10/12ths of their salary in the upcoming school year.

- **Column U – 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, reenter 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.

Click the button named “**Print Salary Allocation Report**”. A report that distributes the salary and FICA categories over 10 or 12 months and serves as a source for entering the monthly distribution into the Quicken Accounting Program will appear. Print the **Salary Calculation Report** for further review by clicking on the “**Close**” button and follow the prompts to print the report.

Note that the July and August amounts will differ on the financial statement from actual because of the overlap of the 12 month pay period with the previous year. Disregard if the differences are immaterial, otherwise adjust through the **Adjustment column** in the **Input Budget** section.

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, reenter 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. TUITION WORKSHEET

To calculate tuition yield for the upcoming school year, click the button named “**Input Tuition Data**”. In each section (e.g. 4105.001 – Own Parish Students), enter the following:

- Number of Families
- Tuition Rate applicable
- Allowance for Uncollected – based on history, enter the amount of tuition that may remain uncollected at the end of the school year. (enter as a negative number)
- Free Tuition (enter as a negative number)
- Enrollment Attrition Allowance – enter an estimate for tuition that will not be paid as a result of a reduction in the school enrollment due to student withdrawal over the summer and throughout the year (if applicable) (enter as a negative number)
- Tuition Aid that does not come from an outside fund. Outside funds such as an Angel Fund, Endowment Fund, BEF, SOS, etc. are not to be budgeted. See note below. (enter as a negative number)

Note: Tuition Assistance that comes from an Angel Fund, Endowment Fund, Bishop’s Education Fund (BEF), Scholastic Opportunity Scholarship Fund (SOS), etc. is not to be budgeted since it is included in the tuition calculations. These fields on the Input Budget worksheet are secured to prevent entering data.

Following completion of the Tuition Category sections, complete the following, if applicable. Enter the amounts as a positive number:

- Prior Year Tuition expected to be collected
- Registration, Incidental and Subject Fees
- Pupil Transportation Fees

When applicable, complete the Pre-School Tuition Calculation section.

After all information has been entered, click the “**Save**” button on the toolbar. To make a change, reenter the data through the Input screen. Press **CTRL + S** to return to the Main Menu.

3. A. PRINT TUITION REPORT

Click the button named “**Print Tuition Calculation Report**” for review and approval. A report of the detail information that you inputted called the Tuition Calculation Worksheet will appear. Print the “**Print Tuition Calculation Report**” for further review by clicking on the “**Close**” button and follow the prompts to print the report.

Click the button named “**Print Tuition Summary**”. A Tuition Summary Report for your review will appear. Print this and check for accuracy. Print the “**Print Tuition Summary**” for further review by clicking on the “**Close**” button and follow the prompts to print the report.

4. INPUT REMAINING BUDGET DATA

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, property insurance and tuition 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 tuition 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.

As an example, a teacher works in both the school and the pre-school. His/her medical, dental and vision insurance, which is billed to only one account code, is budgeted in the school (account code 5110.003) but part of these benefits should be budgeted in the pre-school (account code 7610.003). In the adjustment column, enter a negative amount in account code 5110.003 and a positive amount in account code 7610.003 in order to transfer the cost from the school account code to the pre-school 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 school 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 that you want to bring to the attention of those individuals that review and approve the **School 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 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 MONTHLY 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. EXPORT BUDGET FILE TO DIOCESE

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. **“01041.txt”**. Open your email program and create an email addressed to parishaccounting@diopitt.org and attach the above mentioned budget file.

E-MAIL BUDGET FILE TO DIOCESE

You can use any email program, open your email program, Outlook, Hotmail, etc and create an email addressed to parishaccounting@diopitt.org and attach the above mentioned budget file.

EXIT SCHOOL EXCEL BUDGET PROGRAM

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

After exiting, email the School Budget Excel Program file to the Catholic Schools Office at the following email address: schoolbudget@diopitt.org.