2026 Operating Budget Instructions: Entering Agency Line-Item Budgets

What is the Line-Item Budget?

The Munis Line-Item budget is one of the main components of the operating budget proposal. Line-Item budgets are submitted using the **Central Budget Entry** module within Tyler 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 below refer to the 2024 or 2023 budget, as the navigation steps are the same as prior years. When in Munis, be sure you are working on the 2026 budget projection.
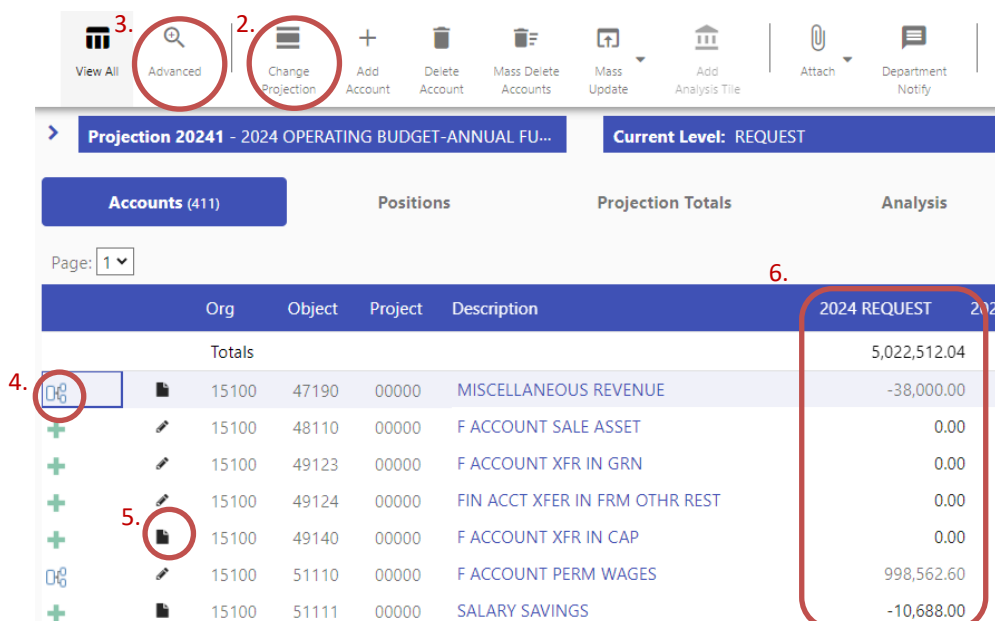
Basic Navigation

1. From the Munis Menu, search for and select "Central Budget Entry."

2. There are three operating budget projections for 2026 that may be adjusted by agencies during request. The default projection for Central Budget is **2026<u>1</u>**.

   If your agency uses the Grant Fund (1220 & 1205) or Restricted Fund (1250), you will have to change the projection. In the top ribbon, click "Change Projection" to navigate to **2026<u>2</u>** (multi-year fund) and **2026<u>4</u>** (restricted fund) projections, if applicable. See next page for more information.

3. Use "Advanced" to filter by Service, Major, Object, or segment.

4. ⟦icon⟧ Icon indicates object has detail entry. Click icon to view details

5. ⟦icon⟧ Icon indicates object has a comment. Click icon to view details

6. "2026 Request" column defaults to your cost-to-continue budget.

   If the Line-Item does not have detail entry, you can directly edit this column.

   If the Line-Item does have detail entry, you must open detail entry to make edits. See below and Appendix A for additional instructions

About Budget Projections

Budgets are built using projections for the upcoming fiscal year. There are three operating projections for 2026.

- **20261-Annual Funds**

    - This is the primary projection for 2026.
    - The base budget is built by rolling the current year budget forward and adding cost to continue adjustments.

- **20262-Multi-Year Funds**

    - This projection is used for budgeting revenues and expenditures in the City's grant fund (Funds 1220) and CDBG fund (Fund 1205).
    - This projection is pre-loaded with personnel expenditures for staff time charged to these funding sources. Non-personnel expenses need to be added by agencies.
    - When complete, agency budgets should balance to zero (revenues equal expenditures).
    - All objects in Fund 1220 should have detail entry with the Project field completed. This will tie the specific grant to the object. This requires the project and corresponding strings to be set up and approved within Munis.

- **20264-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 2026 personnel expenditures for staff time charged to these funding sources as well as the 2025 budget amounts for non-personnel objects.
    - When complete, agency budgets should balance to zero (revenues equal expenditures).

About Detail Entry (Also refer to Appendix A on how to add or edit a Detail Entry).

Detail entry is intended to breakout objects that include multiple types of expenditures and represent a large share of the agency's budget.

- Detail entry from 2025 Adopted Budget carried forward into the 2026 projection.
- Agency user permissions do not allow agency staff to delete detail records from prior years that may no longer be relevant. If you want to remove an amount in detail entry, simply enter zero ($0) in the account or contact your budget analyst.
- To change an amount, update the "Unit Cost." Be sure your total amount has the correct sign (+/-). Revenues are typically negative numbers, expenses are typically positive numbers.
- Every detail entry must have a "Description" and "Justification." The Description states what the item 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 in Funds 1220
    4. New in 2026: Reallocating a portion of the Budget Efficiency (Object 51510)

How to Enter Position Reclassifications

Agencies can request position reclassification as part of operating proposals. Reclassifications must be detailed in your Service proposal form. If you plan to include funding for a proposed reclassification, the cost must be absorbed within your target amount.

- Use the [Employee Compensation Calculator](#) to estimate of the total salary and benefits cost.

- Use Detail Entry to enter the proposed amount in object 51113 (Pending Personnel).

- Indicate the following information: (1) the position number being reclassified, (2) the job class of the new position classification, and (3) justification for the request.

- Be sure to offset the additional expense before submitting your final request.

Payroll Allocation Changes

The payroll allocations used to build the Cost to Continue budget are consistent with the payroll allocations in your 2025 Adopted budget. Agencies can request changes to payroll allocations if the change is net neutral to the General Fund or absorbed within the agency's target.

Line-Item entry is not required for payroll allocation changes. Agencies should complete a Position Allocation Change form, which is available in your budget Common Drive folder.

Budgeting for Grants

Agency requests should include any grant funding planned for 2026. This includes grants that have been previously reported on the Single Audit and will continue in 2026 and any new grants.

- Enter grants in **Projection 20262** (Operating Budget-Multi-Year Funds). The projection currently includes personnel costs based on 2025 payroll allocations. 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.

- Each Line-Item of your grant budget should include detail entry with project ledger information. Project shells and strings will need to be set up and approved prior to being able to complete this step. See Appendix A on detail entry for instructions on how to enter this 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 to Use Detail Entry

Detail entry is required in the following cases:

1. Increases to revenue budgeted within General Fund agencies
2. Pending Personnel (Object 51113)
3. Grant budgets
4. *New in 2026: Reallocating a portion of the Budget Efficiency (Object 51510)

   *General/ Library/ Fleet fund agencies may reallocate 0.25% of their "Budget Efficiencies" to a non-salary object. To do so, you will have to reduce the detail entry amount in Object 51510 and add detail entry in the new object where funding is being moved.

Agencies may choose to use detail entry to provide information on other objects, such as supplies and purchased services.

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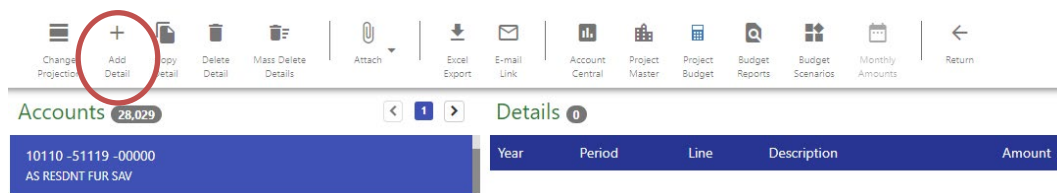
3. After selecting the 'Add Detail' icon, a box will display asking you to select the detail type. **_Always select the Operating/Capital option._**

Editing existing detail entry

4. 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 2026 request amounts.

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	View Detail ▸ ☰
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	☰

Details ❸   2023 Amounts **$74,108.00**

Updating Detail Entry

5. Below is the screen to add detail for the first time or update existing details.

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	Budget Amount
		Description	Position being reclassified
		Justification	Justification for the requested reclassification
Increased Revenue	4*	Unit Cost	Budget Amount
		Description	Revenue Description
		Justification	Assumption used to determine increase amount
Non-Personnel-Objects that include multiple types or purchases	53* & 54*	Unit Cost	Budget Amount
		Description	Breakdown of planned expenditures within object
Grant	Multiple	Unit Cost	Budget 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.

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