

# *Marketing Budget Excel Template User Guide*

## *Marketing budget Excel*

The Marketing Budget Excel template, incorporating variance analysis and reporting allows you to develop a monthly marketing budget for any number of marketing expenditure line items. It incorporates features such as expenditure categories with subtotals, and an unlimited number of expenditure items within each category. Current year expenditure and projected + or — % change can be used to calculate next year's budget. Up to 20 seasonal expenditure patterns that can be applied to each individual expenditure line. The annual marketing budget can be presented and printed in tabular and graphic chart formats.

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# MARKETING BUDGET EXCEL TEMPLATE

## USER GUIDE

*Marketing budget Excel*

### INTRODUCTION

The Marketing Budget Excel template, incorporating variance analysis and reporting allows you to develop a monthly marketing budget for any number of expenditure line items. It incorporates features such as expenditure categories with subtotals, and an unlimited number of expenditure items within each category. Current year expenditure and projected + or — % change can be used to calculate next year's budget. Up to 20 seasonal expenditure patterns that can be applied to each individual expenditure line. The annual marketing budget can be presented and printed in tabular and graphic chart formats.

## USER INSTRUCTIONS

### *BUDGET SET-UP AND DEVELOPMENT*

The EXCEL model has a simple Menu system which at cells A1 to D26 of the Budget Data worksheet (figure 1). There are two menus; one for budget setup/data entry and a printing menu. It may be useful to print out, for reference, the various input forms. Prior to entering data the user should select which currency s/he wishes to use in formatting reports. This can be done by clicking on the chosen currency symbol in the dialog box to the immediate left of the Set Up/Data Entry menu (cell A11 of the Budget Data worksheet). Note this refers only to the currency symbol used in reports and is NOT a currency conversion routine.

# Marketing Budget Template

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The Marketing Budget template allows one to create a marketing budget taking into account current year expenditure, growth factors and seasonal expenditure patterns. The budget is displayed in tabular and graphic formats.

Euro Symbol

\$ Symbol

£ Symbol

No Symbol

### Set Up/Data Entry

Title

Budget Expenditure Items

Seasonal Patterns

### Print

Expenditure Sources

Seasonal Patterns

Marketing Budget

Category Budget Chart

Budget Title:	The Big Software Co. Ltd
Start Year:	2012
Start Month (1-12):	1

Figure 1

### Set Up

Enter the **Budget Title** and **Start Month/Year** (Title option in Set Up/ Data Entry Menu Figure 1). These are used to format reports

Next, enter **Budget Expenditure Items** as per figure 2 below.

**EXPENDITURE CATEGORIES**

	Current	% change.	Seasonal Expenditure	
<u>PERSONNEL</u>	Annual Expenditure	Pos./Neg.	Pattern	
Salaries, wages	\$135,000	10%	1	
Benefits	\$8,000	10%	1	
Commissions & Bonuses	\$7,500	10%	3	
Recruitment	\$3,000	0%	5	
Expenses	\$15,000	5%	6	
Travel	\$12,000	10%	1	
Motoring	\$6,000	0%	1	
	<b>Current</b>	<b>% change.</b>		
<u>OFFLINE MARKETING</u>	Annual Expenditure	Pos./Neg.		
Public Relations	\$24,000	0%	1	
Print Advertising	\$2,000	0%	2	
Tradeshows	\$1,500	0%	2	
Seminars/events	\$1,000	0%	5	
Telemarketing Fees	\$2,400	0%	1	
	<b>Current</b>	<b>% change.</b>		
<u>ONLINE MARKETING</u>	Annual Expenditure	Pos./Neg.		
Website development/redesign	\$2,400	0%	2	
SEO	\$3,600	0%	1	
PPC Advertising	\$6,000	0%	1	
Webinars	\$1,200	0%	2	
eMail Marketing	\$3,000	25%	3	
	<b>Current</b>	<b>% change.</b>		
<u>OVERHEAD &amp; ADMINISTRATION</u>	Annual Expenditure	Pos./Neg.		
PCs & Office Equipment	\$1,800	0%	1	
Telephone Charges	\$5,000	10%	3	
Postage	\$500	0%	2	
Office charges	\$10,000	20%	1	

**TOTAL EXPENDITURE**

Figure 2

Print **Expenditure Sources** (Print Menu) for reference.

Choose and fill-in up to four **Expenditure Categories**, e.g. Personnel, Online Marketing, etc. These categories are automatically copied into all relevant cells and reports. Up to four Expenditure Categories may be used.

Define each **Expenditure Item** within each **Expenditure Category**. For each **Expenditure Item** enter the **Current Annual Expenditure** and the **projected % changes** planned for the budget year. Projected changes can be + or —. Where a **Current Annual Expenditure** figure does not exist enter the relevant figure for the budget year and show 0% growth for the first year. **Projected % Changes** are entered in column C.

When an additional **Expenditure Item** is required within an **Expenditure Category**, use the standard Excel Insert Row feature.

When all the **Expenditure Categories** and **Expenditure Items** have been defined and **Annual Expenditure** values entered, **Seasonal Expenditure Patterns** can be applied for each **Expenditure Item**. Seasonal **Expenditure Patterns** are numbered from 1 to 20.

**Pattern 1** is the default pattern and spreads the annual expenditure evenly over the 12 months. **Seasonal Patterns** are entered in column D.

**Seasonal Expenditure Patterns** (figure 3) can be entered or edited by selecting the appropriate menu option from the **Set Up/Data Entry Menu**. The 12 monthly figures are entered as a percentage of the annual expenditure, with the sum of the 12 monthly adding to 100%. If the total does not add to 100% this is highlighted to the immediate right of the figure entered for month 12. The **Seasonal Expenditure Pattern** table can be printed for reference by selecting the appropriate option from the Print Menu. Any **Seasonal Expenditure Pattern** can be created by editing one of the 20 entries in the table; for example, if one was budgeting to attend a tradeshow in August and this represented all of the planned tradeshow expenditure for the year, the appropriate **Seasonal Expenditure Pattern** would be to enter 100% for August and 0% for each of the other months.

Seasonal Sales Patterns													The Big Software Co. Ltd Seasonal Sales Patterns	
Pattern No.	Pattern Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1	Flat Sales	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
2	Quarterly Lumps	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	100.0%
3	Steady Growth	2.5%	3.5%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	12.0%	12.5%	13.5%	100.0%
4	2nd Qr Product Launch	0.0%	0.0%	0.0%	5.0%	6.0%	8.0%	11.0%	12.0%	13.0%	14.0%	15.0%	16.0%	100.0%
5	Haf Year Product Launch	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	9.0%	14.0%	19.0%	24.0%	29.0%	100.0%
6	Declining Sales	11.0%	11.0%	10.0%	10.0%	9.0%	9.0%	8.0%	8.0%	7.0%	7.0%	5.0%	5.0%	100.0%
7	Pattern 7	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
8	Pattern 8	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
9	Pattern 9	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
10	Pattern 10	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
11	Pattern 11	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
12	Pattern 12	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
13	Pattern 13	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
14	Pattern 14	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
15	Pattern 15	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
16	Pattern 16	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
17	Pattern 17	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
18	Pattern 18	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
19	Pattern 19	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
20	Pattern 20	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%

Figure 3

Once the data has been entered the Monthly Budget by Expenditure Category and Expenditure Items is calculated as shown in Figure 4 below and a graphic representation is produced as shown in Figure 5 below.

The Big Software Co. Ltd Marketing Budget for Year Ended 31 Dec 2012													
EXPENDITURE CATEGORIES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
<b>PERSONNEL</b>													
Salaries, wages	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$12,375	\$148,500
Benefits	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$8,800
Commissions & Bonuses	\$208	\$288	\$413	\$495	\$578	\$660	\$743	\$825	\$908	\$990	\$1,031	\$1,114	\$8,250
Recruitment	\$0	\$0	\$0	\$0	\$0	\$0	\$150	\$270	\$420	\$570	\$720	\$870	\$3,000
Expenses	\$1,733	\$1,733	\$1,575	\$1,575	\$1,418	\$1,418	\$1,260	\$1,260	\$1,103	\$1,103	\$788	\$788	\$15,750
Travel	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$13,200
Motoring	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Group Total	\$16,647	\$16,730	\$16,698	\$16,778	\$16,703	\$16,786	\$16,861	\$17,063	\$17,138	\$17,371	\$17,247	\$17,480	\$203,500
<b>OFFLINE MARKETING</b>													
Public Relations	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
Print Advertising	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$2,000
Tradeshows	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$1,500
Seminars/events	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$90	\$140	\$190	\$240	\$290	\$1,000
Telemarketing Fees	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
Group Total	\$2,200	\$3,075	\$2,200	\$2,200	\$3,075	\$2,200	\$2,250	\$3,165	\$2,340	\$2,390	\$3,315	\$2,490	\$30,900
<b>ONLINE MARKETING</b>													
Websites development/redesign	\$0	\$600	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$2,400
PPC Advertising	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,600
PPC Advertising	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Webinars	\$0	\$300	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$1,200
eMail Marketing	\$94	\$131	\$188	\$225	\$263	\$300	\$338	\$375	\$413	\$450	\$488	\$506	\$3,750
Group Total	\$894	\$1,831	\$988	\$1,025	\$1,963	\$1,100	\$1,138	\$2,075	\$1,213	\$1,250	\$2,169	\$1,306	\$16,950
<b>OVERHEAD &amp; ADMINISTRATION</b>													
PCs & Office Equipment	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
Telephone Charges	\$138	\$193	\$275	\$330	\$385	\$440	\$495	\$550	\$605	\$660	\$688	\$743	\$5,500
Postage	\$0	\$125	\$0	\$0	\$125	\$0	\$0	\$125	\$0	\$0	\$125	\$0	\$500
Office charges	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
Group Total	\$1,288	\$1,468	\$1,425	\$1,480	\$1,660	\$1,590	\$1,645	\$1,825	\$1,755	\$1,810	\$1,963	\$1,893	\$19,800
<b>TOTAL EXPENDITURE</b>	<b>\$21,028</b>	<b>\$23,103</b>	<b>\$21,308</b>	<b>\$21,483</b>	<b>\$23,401</b>	<b>\$21,676</b>	<b>\$21,893</b>	<b>\$24,128</b>	<b>\$22,446</b>	<b>\$22,821</b>	<b>\$24,693</b>	<b>\$23,168</b>	<b>\$271,150</b>

Figure 4

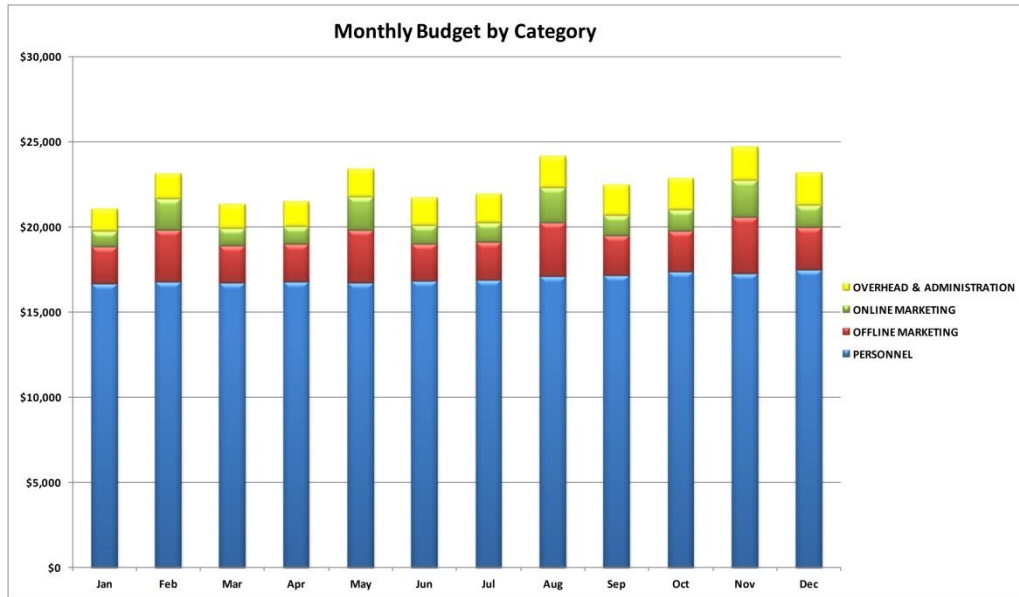


Figure 5

**Note**

The balance of the guide only applies to the Marketing Budget & Variance Template that incorporates Variance analysis and reporting. This template is available from [The Business Tools Store](#).

**EXPENDITURE ENTRY AND BUDGET VARIANCE CALCULATION**

Once the budget has been approved actual expenditure can be entered on a monthly basis and variance analysis produced.

Select **Enter Expenditure** from the Set Up/Data Entry menu.

The Actual Expenditure table as depicted in figure 6 below is displayed.

The Big Software Co. Ltd Marketing Expenditure for Year Ended 31 Dec 2012														
REVENUE SOURCES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	% of Full year Budget
<b>PERSONNEL</b>														
Salaries, wages	\$10,000	\$10,000	\$12,500	\$12,500	\$12,500	\$12,500							\$70,000	47%
Benefits	\$500	\$500	\$600	\$600	\$0	\$0							\$2,200	25%
Commissions & Bonuses	\$0	\$1,000	\$0	\$0	\$1,250	\$0							\$2,250	27%
Recruitment	\$0	\$0	\$0	\$3,500	\$0	\$0							\$3,500	117%
Expenses	\$250	\$349	\$450	\$500	\$550	\$500							\$2,599	17%
Travel	\$200	\$800	\$600	\$300	\$325	\$250							\$2,775	21%
Motoring	\$450	\$550	\$400	\$550	\$470	\$550							\$2,970	68%
<b>Group Total</b>	<b>\$11,400</b>	<b>\$13,199</b>	<b>\$14,550</b>	<b>\$17,950</b>	<b>\$15,095</b>	<b>\$14,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,234</b>	<b>42%</b>
<b>OFFLINE MARKETING</b>														
Public Relations	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000							\$12,000	50%
Print Advertising	\$0	\$500	\$0	\$0	\$600	\$0							\$1,100	55%
Trade Shows	\$0	\$0	\$0	\$0	\$0	\$1,750							\$1,750	117%
Seminars/events	\$200	\$0	\$100	\$0	\$200	\$0							\$500	50%
Telemarketing Fees	\$150	\$150	\$150	\$250	\$250	\$250							\$1,200	50%
<b>Group Total</b>	<b>\$2,350</b>	<b>\$2,650</b>	<b>\$2,250</b>	<b>\$2,250</b>	<b>\$3,050</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,550</b>	<b>54%</b>
<b>ONLINE MARKETING</b>														
Website development/redesign	\$0	\$0	\$4,500	\$0	\$0	\$2,500							\$7,000	292%
SEO	\$250	\$250	\$350	\$250	\$300	\$310							\$1,710	48%
PPC Advertising	\$400	\$650	\$475	\$600	\$600	\$650							\$3,375	58%
Webinars	\$0	\$0	\$300	\$400	\$550	\$700							\$1,950	163%
eMail Marketing	\$200	\$200	\$250	\$300	\$300	\$400							\$1,650	44%
<b>Group Total</b>	<b>\$850</b>	<b>\$1,100</b>	<b>\$6,875</b>	<b>\$1,650</b>	<b>\$1,750</b>	<b>\$4,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,685</b>	<b>93%</b>
<b>OVERHEAD &amp; ADMINISTRATION</b>														
PCs & Office Equipment	\$150	\$150	\$150	\$150	\$150	\$150							\$900	50%
Telephone Charges	\$400	\$450	\$450	\$500	\$550	\$600							\$2,950	54%
Postage	\$0	\$80	\$0	\$50	\$0	\$75							\$205	41%
Office charges	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000							\$6,000	50%
<b>Group Total</b>	<b>\$1,550</b>	<b>\$1,680</b>	<b>\$1,600</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,055</b>	<b>51%</b>
<b>TOTAL EXPENDITURE</b>	<b>\$16,150</b>	<b>\$18,629</b>	<b>\$24,275</b>	<b>\$23,450</b>	<b>\$21,595</b>	<b>\$24,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128,584</b>	<b>47%</b>

Figure 6

Enter the actual **Expenditure** amount for the relevant **Expenditure Item** for the appropriate month.

The figures entered are compared to the corresponding budget figure and the **Variance** is calculated.

To view the **Variance** table select **Go to Budget Variance** from the **Set Up/Data Entry** menu. The Variance table is as depicted in figure 7 below.

The Big Software Co. Ltd Marketing Actual versus Budget for Year Ended 31 Dec 2012													
REVENUE SOURCES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD TOTAL Variance
<b>PERSONNEL</b>													
Salaries, wages	\$2,375	\$2,375	-\$125	-\$125	-\$125	-\$125	-	-	-	-	-	-	\$4,250
Benefits	\$233	\$233	\$133	\$133	\$733	\$733	-	-	-	-	-	-	\$2,200
Commissions & Bonuses	\$206	-\$711	\$413	\$495	-\$673	\$666	-	-	-	-	-	-	\$380
Recruitment	\$0	\$0	\$0	-\$3,500	\$0	\$0	-	-	-	-	-	-	-\$3,500
Expenses	\$1,483	\$1,384	\$1,125	\$1,075	\$868	\$918	-	-	-	-	-	-	\$6,851
Travel	\$900	\$300	\$500	\$800	\$775	\$550	-	-	-	-	-	-	\$3,825
Motoring	\$50	-\$50	\$100	-\$50	\$30	-\$50	-	-	-	-	-	-	\$35
<b>Group Total</b>	<b>\$5,247</b>	<b>\$2,531</b>	<b>\$2,148</b>	<b>-\$1,172</b>	<b>\$1,808</b>	<b>\$2,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,048</b>
<b>OFFLINE MARKETING</b>													
Public Relations	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	\$0
Print Advertising	\$0	\$0	\$0	\$0	-\$100	\$0	-	-	-	-	-	-	-\$100
Tradeshows	\$0	\$375	\$0	\$0	\$375	-\$1,750	-	-	-	-	-	-	-\$1,000
Seminars/events	-\$200	\$0	-\$100	\$0	-\$200	\$0	-	-	-	-	-	-	-\$500
Telemarketing Fees	\$50	\$50	\$50	-\$50	-\$50	-\$50	-	-	-	-	-	-	\$0
<b>Group Total</b>	<b>-\$150</b>	<b>\$425</b>	<b>-\$50</b>	<b>-\$50</b>	<b>\$25</b>	<b>-\$1,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,600</b>
<b>ONLINE MARKETING</b>													
Website development/redesign	\$0	\$500	-\$4,500	\$0	\$500	-\$2,500	-	-	-	-	-	-	-\$5,800
SEO	\$50	\$50	-\$50	\$50	\$0	-\$10	-	-	-	-	-	-	\$90
PPC Advertising	\$100	-\$150	\$25	-\$100	-\$100	-\$150	-	-	-	-	-	-	-\$375
Webinars	\$0	\$300	-\$300	-\$400	-\$250	-\$700	-	-	-	-	-	-	-\$1,350
eMail Marketing	-\$105	-\$59	-\$53	-\$75	-\$38	-\$100	-	-	-	-	-	-	-\$450
<b>Group Total</b>	<b>\$44</b>	<b>\$731</b>	<b>-\$4,898</b>	<b>-\$525</b>	<b>\$213</b>	<b>-\$3,480</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,895</b>
<b>OVERHEAD &amp; ADMINISTRATION</b>													
PCs & Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	\$0
Telephone Charges	-\$263	-\$258	-\$175	-\$170	-\$165	-\$160	-	-	-	-	-	-	-\$1,190
Postage	\$0	\$45	\$0	-\$50	\$125	-\$75	-	-	-	-	-	-	\$45
Office charges	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	\$0
<b>Group Total</b>	<b>-\$263</b>	<b>-\$213</b>	<b>-\$175</b>	<b>-\$220</b>	<b>-\$40</b>	<b>-\$235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,145</b>
<b>TOTAL EXPENDITURE</b>	<b>\$4,878</b>	<b>\$4,474</b>	<b>-\$2,997</b>	<b>-\$1,967</b>	<b>\$1,808</b>	<b>-\$2,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,416</b>

Figure 7

Positive variances are shown in green and negative variances are shown in red. To view the Year-to-Date variance select the appropriate month (1 to 12) from the YTD Month as highlighted item 1 in figure 6. The monthly variances are displayed up to and including the selected month. The **Total YTD Variance** is shown in the right most column of the table as depicted in item 2 above.

**OUTPUT**

The following outputs can be selected and printed from the Print menu:

Marketing Budget (figure 8)

Monthly Expenditure (figure 9)

Variance Report (figure 10)

Category Budget Chart (figure 11)

Monthly Variance Chart (figure 12)





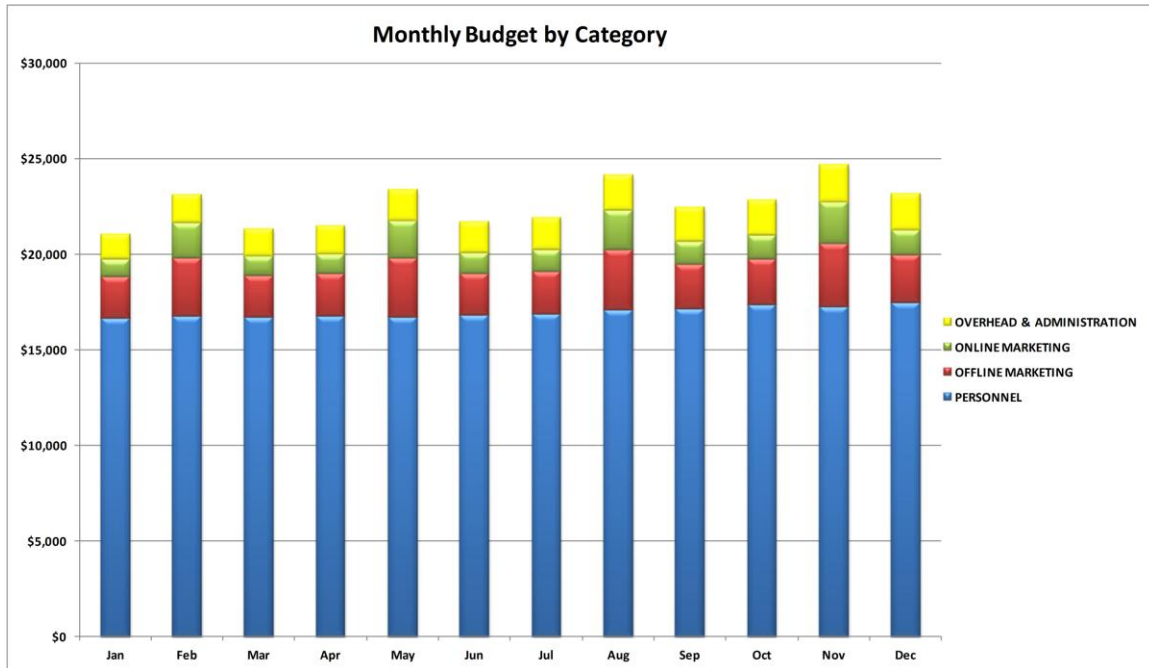


Figure 11

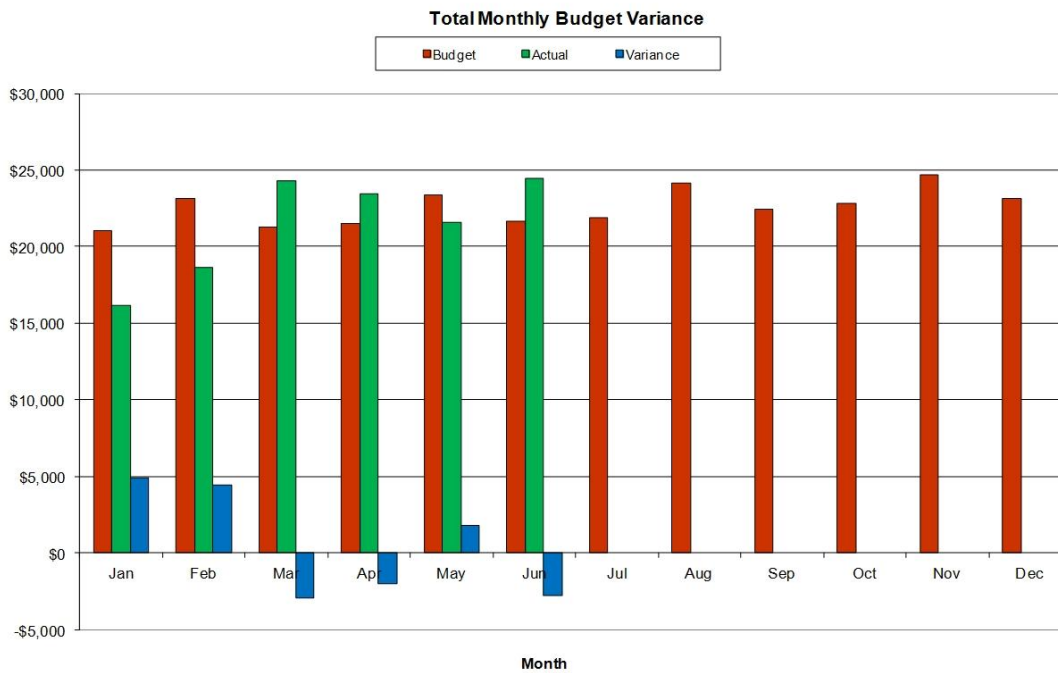


Figure 12

END