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THE TOWN BUDGET WORKSHEET

A Lotus 1-2-3 Spreadsheet for Drafting Town Budgets

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TABLE OF CONTENTS

I	INTRODUCTION	1
	Why Use a Computerized Budget Spreadsheet?	1
	Do I Have to Be a Lotus Expert?.....	2
	How This Manual is Structured	2
II	THE LAYOUT OF THE SPREADSHEET	5
	The Funds Section	6
	The Summary Section	9
	The Tax Planner	11
	The Programs	13
III	IMPORTANT PROCEDURES AND CONCEPTS	15
	Loading the Budget Worksheet	15
	Before You Begin	16
	Saving Your Work During a Budgeting Session	17
	Ending a Session	18
	Starting a Second or Later Budgeting Session	18
	An Overview of Special Worksheet Commands	19
	Typical Menu Selection Path	21
IV	DIRECTORY OF COMMANDS	23
	Input	23
	The Input Help Menu	24
	Summary	25
	Tax Rate	25
	Modify	26
	Print	29
	Quit	30
	Keep	30
	Calc	31
V	COMPLETING YOUR FIRST SESSION	33
	The Two Major Steps	33
	Modifying the Budget Worksheet	34
	Entering Budget Data	38
VI	HELP	39
	APPENDIX	45

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14

I. INTRODUCTION

This manual is intended to help you use the computerized Town Budget Worksheet for New York towns developed by the Local Government Program in the Department of Agricultural Economics at Cornell University. The purpose of this worksheet is to help you to more quickly and efficiently develop and evaluate your town budget. The format of the worksheet was adapted from the Budget Manual for Towns produced by the Office of the New York State Comptroller.

To use this budget worksheet, it is necessary to have an IBM PC or an IBM PC-compatible computer with at least 384 K of RAM memory, a copy of Lotus 1-2-3, Version 1A or 2.0, and PC DOS 2.0 or a higher version. Printouts of the model can be accommodated on a narrow-carriage printer that permits compacted print. Otherwise, a wide-carriage printer is required.

Why Use a Computerized Budget Spreadsheet?

Even for a relatively small town, there are many advantages to formulating a town budget on a computerized spreadsheet. First, it facilitates the maintenance of an organized history of your town's budget. Second, the computerized spreadsheet helps eliminate simple mathematical errors. Third and most important, the computerized budget allows you to quickly revise estimates and change budget items without having to redo calculations manually or redo a whole hand-typed budget. This allows you to easily try different expenditure and revenue options and thereby develop a more carefully considered budget.

Do I Have to Be a Lotus Expert?

Advanced knowledge of Lotus 1-2-3 is helpful, but the Budget Worksheet really requires only a beginning knowledge of Lotus 1-2-3. The ability to move the cell pointer and the ability to type entries into cells are the two most important skills needed for the successful use of this worksheet.

The Budget Worksheet is simple to use because built into it are a series of "user-friendly" programs. These programs allow you to modify the Budget Worksheet to meet your town's needs without having to worry about complex formulas or Lotus 1-2-3 functions. The Budget Worksheet will automatically assist you in creating new funds and new line items or in erasing those that you do not need. The worksheet ensures that when a fund or line item is added or deleted, the change will be correctly reflected in all appropriate sections of the worksheet.

How This Manual Is Structured

This manual has six sections. A general understanding of their contents will help you use them most efficiently.

The first section, "An Overview of the Budget Worksheet," explains its overall layout on a Lotus 1-2-3 spreadsheet. In addition, it gives a detailed explanation of the organization of budget material within the Budget Worksheet.

The next section, "Important Skills and Concepts," discusses some of the special commands and concepts that are important in using the Budget Worksheet. Along with the first section, it will help you get an overall "feel" for how the Budget Worksheet is organized and how it works.

The "Directory of Commands" is next. This section provides a detailed catalog of the special commands built into the Budget Worksheet and explanations of how to use them. The directory is an important reference section that you will probably want to consult often as you learn how to use the worksheet.

The fourth section is entitled "Completing Your First Session." It provides a step-by-step guide to preparing the Budget Worksheet for use by your town. You should read the preceding sections before you begin to follow these instructions.

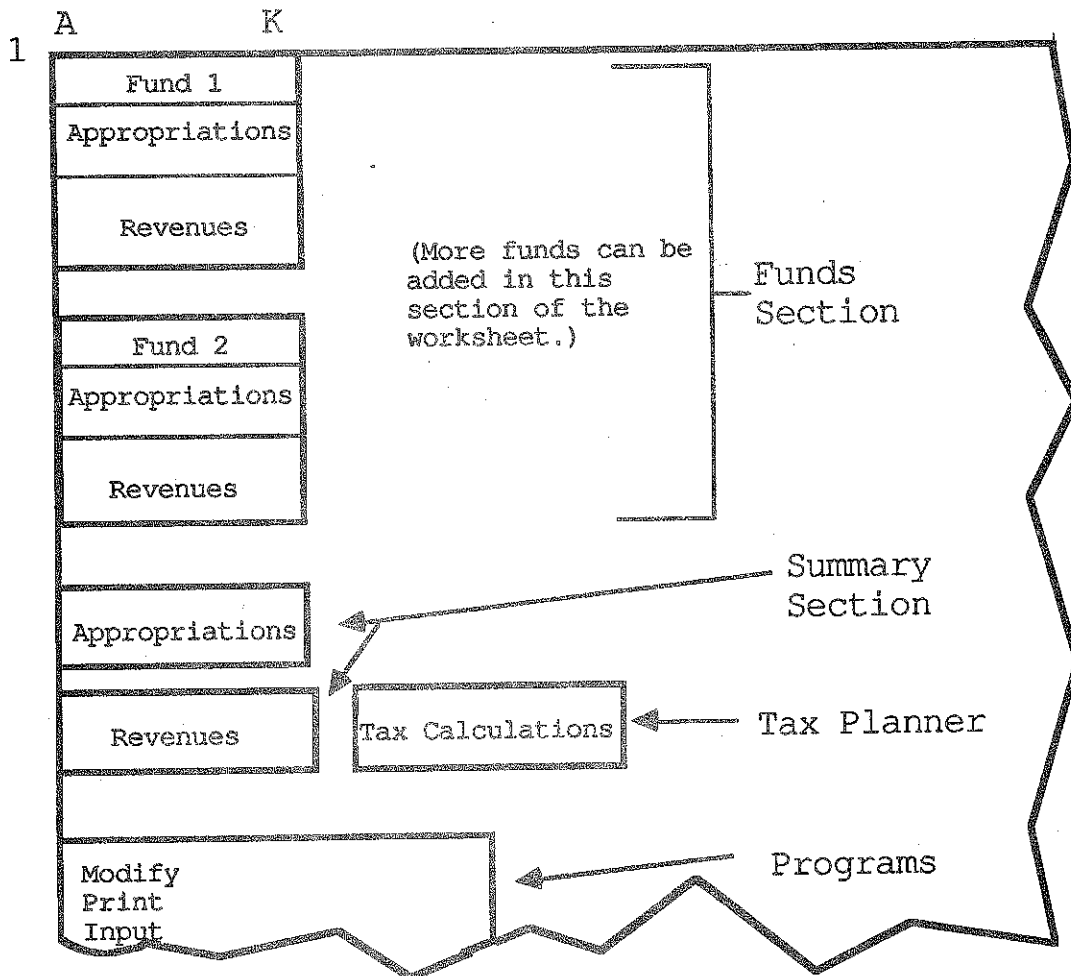
The next section, entitled "Help," provides a discussion of problems you may encounter in using this software. As with most non-game software, the Budget Worksheet does not restrict your actions to such an extent that you cannot inadvertently "wander off the road." This section provides assistance for correcting the more common problems that you may encounter when this happens.

Finally, an "Appendix" provides instructions for using a simple test after you have modified the Budget Worksheet to fit your town's situation. If the test gives the expected results, you can be assured that you have not accidentally altered some of the worksheet's formulas and programs during the modification process.

II. THE LAYOUT OF THE SPREADSHEET

Illustration 1 shows the layout of the Budget Worksheet on the Lotus 1-2-3 spreadsheet. It indicates that the Budget Worksheet is made up of four basic parts: funds, summary, tax planner, and programs. Before reading on, study the relative locations of these parts. A mental image of this layout will help you recognize what is shown on your computer screen as you use the worksheet.

ILLUSTRATION 1: Layout of the Budget Worksheet on the Spreadsheet.



The Funds Section

The funds are the basic classifications of line items in the Budget Worksheet. As shown in Illustration 2, each fund is divided into two parts: an appropriations division, which appears first, and a revenues division, which appears second. Inside each fund's appropriations and revenues divisions are the line items for that particular fund. Lines for summarizing revenues and appropriations appear at the bottom of each division. The Budget Worksheet you received has the five most commonly used funds built into it, but special commands for adding and deleting funds enable you to tailor the worksheet to your town's needs.

Look at the "ACCOUNTS" and "CODE" columns at the left side of the illustration. The account titles shown here are quite abbreviated because of lack of space. The actual Budget Worksheet allows you more space to type in account titles. Also, "PS," "CE," "EQ," "PR," and "IN" are abbreviations for "personal services," "contractual expenditures," "equipment," "principal," and "interest," respectively. Built into your Budget Worksheet when you received it were the fifty account titles and codes used most commonly by towns, but, again, special commands allow you to add and delete account titles and codes and thereby adjust these entries to your town's needs.

The next three columns provide space for you to enter data on past and current operations that town budget developers usually find helpful. The amounts for the "LAST YEARS ACTUAL..." column should be obtained from your accounting records for the previous year. The entries in the "BUD. AS MODIFIED SEPT. 1..." column should be the amounts that the town board budgeted for the current year as modified by any amendments made by the board between January 1 and September 1. "SEPT. 1 ACTUAL Y-T-D..." is an abbreviated column heading for "actual year-to-date expenditures and revenues for January 1 through September 1." Entering and reviewing this column's figures, which reflect experience for most of the current year, may help you decide on amounts for the coming year.

You also must type into the Budget Worksheet the numbers for the remaining columns except for the "CHANGE FROM..." and the "% CHANGE FROM..." columns. The figures in these two columns are determined by the formulas of the Budget Worksheet, which are activated by a simple command. These figures are also dependent upon the

ILLUSTRATION 2: Use of the Budget Worksheet for a Small Town's Highway Fund

TOWN OF ROCKY POINT						Round #:	1	25-Sept-86
1987 BUDGET - DETAIL OF ALL FUNDS								
ACCOUNTS	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPERVISORS TENTATIVE BUDGET 1987	PRELIMINARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
*****HIGHWAY FUND*****								
Appropriations								
Repairs PS	DA5110.1	32,076	33,456	19,551	32,100		(1,356)	-4.1%
Repairs CE	DA5110.4	6,000	7,000	3,500	6,350		(650)	-9.3%
Improve.	DA5112.2	0	11,000	6,580	9,000		(2,000)	-18.2%
Mach: EQ	DA5130.2	0	7,000	5,000	6,500		(500)	-7.1%
Mach: CE	DA5130.4	25,000	30,000	24,671	27,500		(2,500)	-8.3%
Brush & w.	DA5140.1	2,916	2,716	2,345	2,816		100	3.7%
Sno rem PS	DA5142.1	30,828	32,417	25,540	34,037		1,620	5.0%
Sno rem CE	DA5142.4	7,384	10,000	3,620	10,500		500	5.0%
Oth gov PS	DA5148.1	15,580	15,580	10,589	17,280		1,700	10.9%
Oth gov CE	DA5148.4	10,950	10,950	6,676	11,750		800	7.3%
Soc. Sec.	DA9030.8	5,800	5,750	3,834	5,839		89	1.5%
Unempl ins	DA9050.8	3,000	0	0	0		0	*****
Hs /med ins	DA9060.8	11,500	15,460	12,300	20,460		5,000	32.3%
Ser bond PR	DA9710.6	16,205	16,205	16,205	16,205		0	0.0%
Ser bond IN	DA9710.7	2,917	1,945	1,945	973		(972)	-50.0%
Cap Proj fd	DA9950.9	4,453	0	0	4,300		4,300	*****
Total High. Fund App.		174,609	199,479	142,356	205,610	0	0	6,131 3.1%
Revenues								
Ser oth gov	DA2300	18,530	18,530	9,540	20,530		2,000	10.8%
Int & earn	DA2401	1,150	1,150	952	1,200		50	4.3%
Eq rental	DA2416	8,000	8,000	7,725	8,500		500	6.3%
CHIPS	DA3501	24,014	32,064	15,910	32,064		0	0.0%
Total High. Fund Rev		51,694	59,744	34,127	62,294	0	0	2,550 4.3%

"stage" of the budgeting process that you have selected. This stage is referred to in the Budget Worksheet as the "round:"

- If the budget round number is 1, the figures in the "CHANGE" columns are based on the entries you make in the "BUDGET AS MODIFIED..." and the "SUPERVISOR'S TENTATIVE BUDGET..." columns.
- If the round number is 2, the Budget Worksheet again uses the "BUDGET AS MODIFIED..." figures, but now compares them with your entries for the "PRELIMINARY BUDGET..." column to perform the calculations for the "CHANGE" columns.
- Round 3 uses the "BUDGET AS MODIFIED..." and "ADOPTED..." figures to calculate the figures for the "CHANGE" columns.

On your budget printouts, the round number is indicated in the upper right-hand corner of the first and many of the succeeding pages. When you are working on the computer, a special command, explained later, allows you to set and reset the round number. The current round number is always displayed on your monitor with the column headings in the funds, summary, and tax planner sections.

The "CHANGE" columns are intended to help with the analysis of proposed budgetary amounts. They allow the person developing the budget to determine absolute and percentage amounts of changes in particular line items and totals without doing manual calculations. These columns also allow other budget reviewers, such as town board members, to easily ascertain the magnitude of proposed changes. If it seems desirable to try different amounts for certain line items for the current year, entering the new amounts in the appropriate column and use of the command that recalculates the "CHANGE" columns will quickly produce the new change amounts.

A close look at Illustration 2 will indicate other aspects of the "CHANGE" columns that you should understand. A decrease in a line item is denoted in the "CHANGE FROM..." column by parenthesis and in the "% CHANGE..." column by a minus sign. The budgeting of a zero amount for the coming year for a line item for which nothing was budgeted for the current year will produce "*****" in the "% CHANGE..." column. So will the budgeting of a positive amount for the coming year for a line item for which nothing was budgeted for the current year.

The Summary Section

The next section of the worksheet is the summary section. Illustration 3 shows a summary section for a small town's budget developed with the Budget Worksheet. In this section, the Budget Worksheet generates a fund-by-fund summary of appropriations and revenues. The programs built into the worksheet ensure that the totals from the funds are transferred correctly and automatically to this section. For example, note that the totals for appropriations and revenues for the Highway Fund of Illustration 2 have been transferred into this summary. Bringing up the summary section on your computer screen requires only a few easy key strokes. You do not have to enter any numbers in this section.

Another aspect of Illustration 3 that you should note is the appropriations and revenues entries for the small town's fire district (the "FIRE DIST" fund). Technically, of course, a fire district is not a town special improvement district, unlike a fire protection district (abbreviated "FIRE PROT D" in Illustration 3). In order, however, to make it possible to create summary and tax planner sections that conform in general terms to budgeting practices apparently used by many towns, it seemed appropriate to provide a procedure for generating budget figures in these sections for fire districts. The procedure for doing this simply requires that the person using the Budget Worksheet

create a "dummy fund" in the funds section for each fire district in the town and then insert in it summary figures for the fire district for appropriations and revenues other than real property taxes (in other words, one line of figures in each division of the fund).

ILLUSTRATION 3: Illustration of Summary Section from Budget Worksheet.

TOWN OF ROCKY POINT									
1987 Budget - Appropriation Summary of All Funds									
Round #: 1 25-Sept-86									
FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
GENERAL FUND	A	92,978	96,994	66,445	101,910	0	0	4,916	5.1%
HIGHWAY FUND	DA	174,609	199,479	142,356	205,610	0	0	6,131	3.1%
REV SHARING	CF	14,255	16,150	10,551	5,500	0	0	(10,650)	-65.9%
FIRE PROT D	SF	14,000	14,000	14,000	14,925	0	0	925	6.6%
FIRE DIST	K	15,000	15,000	15,000	16,000	0	0	1,000	6.7%
Total Approp.		310,842	341,623	248,352	343,945	0	0	2,322	0.7%

TOWN OF ROCKY POINT									
1987 Budget - Revenue Summary of All Funds									
FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
GENERAL FUND	A	49,264	47,045	39,662	48,650	0	0	1,605	3.4%
HIGHWAY FUND	DA	51,694	59,744	34,127	62,294	0	0	2,550	4.3%
REV SHARING	CF	14,255	16,150	12,112	5,000	0	0	(11,150)	-69.0%
FIRE PROT D	SF	0	0	0	0	0	0	0	***
FIRE DIST	K	4,876	5,100	4,844	5,300	0	0	200	3.9%
Totals:		120,089	128,039	90,745	121,244	0	0	(6,795)	-5.3%

These figures can be obtained from existing records for the last year and the current year and, as usual, from the fire district board or treasurer for the coming budget year. In the illustration, we have arbitrarily assigned the fire district a "K" for its code.

An alternative and more technically correct procedure would be to write or type in fire district figures below the "Totals" line in the tax planner section as a "memo" or "note" to the town budget. This cannot be done by using Lotus 1-2-3 and the Budget Worksheet. It should be done by hand or with a typewriter after the town budget has been adopted by the town board and printed by your computer printer.

Finally, note that the last line in each division of the summary section provides grand totals of all appropriations and revenues and that the "CHANGE" columns again allow budget reviewers to quickly determine the absolute and percentage amounts of changes in both particular funds and the grand totals. Any line-item changes that you make in the funds section after reviewing your initial summary tables for appropriations and revenues will be automatically carried forward to updated summary tables simply by your use of the command for bringing up these tables or for printing your work.

The Tax Planner

The next section is the tax planner, as shown in Illustration 4. For each fund, it carries forward totals of estimated expenditures and revenues from your entries in the funds section to the second and third columns. For example, note that the totals for 1987 appropriations and revenues for the Highway Fund of Illustration 2 appear again. In the fourth column, you must enter your estimates of unexpended balances that will be available at the end of the year for each fund. Use of a simple command will then cause the computer to subtract the estimates of revenues and unexpended balances from the estimate of appropriations for each fund, thereby generating in the fifth column the amounts to be raised by taxes on real property.

ILLUSTRATION 4: Tax Planner Section of the Budget Worksheet.

Tax Rate Schedule Summary of Town Budget for 1987				Round #:	1	25-Sept-86			
Fund	Approp. Adopted 1987	Less Estimated Revenues	Less Unexpended Balance	Amt to be Raised By Tax	Total Assessed Value	Implied Tax Rate \$\$ per Thousand	Current Tax Rate \$\$ per Thousand	% Change From Cur Year	
GENERAL FUND	101,910	48,650	1,000	52,260	2,553,790	20.46370	19.92998	2.68%	
HIGHWAY FUND	205,610	62,294	2,000	141,316	2,553,790	55.33580	55.81106	-0.85%	
REV SHARING	5,500	5,000	500	0	2,553,790	0.00000	0.00000	*** **	
FIRE PROT D	14,925	0	0	14,925	1,200,281	12.43459	11.92258	4.29%	
FIRE DIST	16,000	5,300	250	10,450	1,353,509	7.72067	7.44655	3.68%	
Totals	343,945	121,244	3,750	218,951					

Depending on the round number you have selected, the estimates of totals for appropriations and revenues will be from the "SUPERVISOR'S TENTATIVE BUDGET...", "PRELIMINARY BUDGET...", or "ADOPTED..." columns of the worksheet (Rounds 1, 2, and 3, respectively). In other words, the tax planner section can be used at each of the three stages of budget development, thereby again giving you a tool for quickly generating and analyzing changes in your budget figures. Any changes you make in the funds section will automatically be carried forward to the tax planner section when you use the command to bring up this table on your screen or to print your budget.

The last four columns in this table allow you to generate tax rates for the coming year (1987 in the illustration) and to compare them to the rates for the current year (1986 in the illustration). In the "TOTAL ASSESSED VALUE" column, you must enter the total assessed property value for each fund, and in the "CURRENT TAX RATE..." column, you must enter the tax rate for the current year for each fund. Use of a computer command will then generate tax rates for the coming year for all funds in the seventh

column and the percentage differences between the current year's tax rates and the coming year's tax rates in the final column. Again, any changes you make in the funds section after you initially generate these columns of the tax planner will automatically be carried into them when you give the command to bring up the tax planner or to print your budget.

The Programs

The last section of the worksheet contains the special programs written for the Budget Worksheet. These programs are the instructions to the computer that are used to modify the worksheet format, print special sections, provide input help, etc. This section is never directly used by the person constructing a budget. For an explanation of programming in Lotus 1-2-3, see the section of your Lotus 1-2-3 manual on "macros."

WARNING: DO NOT CHANGE ANYTHING IN THE PROGRAMS SECTION.
TAMPERING WITH THE PROGRAMS CAN CRIPPLE YOUR
BUDGET WORKSHEET.

III. IMPORTANT PROCEDURES AND CONCEPTS

This section discusses the major procedures and concepts that you need to understand in order to use the Budget Worksheet. The procedures are confined to those needed to start and end budgeting sessions, to make a backup copy of the original Budget Worksheet, and to save "interim" copies of your work during budgeting sessions. The main concepts that have to be mastered are the special menu system commands that have been built into this worksheet.

As a way of explaining some of the important procedures covered here, this section will take you through some preliminary instructions for using the Budget Worksheet. The bulk of the instructions for using it, however, will be provided in the later section entitled "Completing Your First Session." You should follow these preliminary instructions now, pause to read the "Directory of Commands" (the next section), and then move ahead with the instructions found under "Completing Your First Session."

Loading the Budget Worksheet

Turn on the computer and load DOS. If the terminal prompts you for the date and the time, enter the correct date. This is important because when you print your worksheet, it is automatically dated according to the date set on your computer.

Load Lotus 1-2-3. By pressing the RETURN key (the ENTER or "↵" key on some computers), move through the preliminary Lotus 1-2-3 screens until a blank worksheet appears. Next, put the Town Budget Worksheet disk into the appropriate drive (probably Drive B), and use the Lotus 1-2-3 **FILE, RETRIEVE (/FR)** command to

retrieve the worksheet entitled **Budget** (or **Budget.WK1** if you are using Version 2.0 of Lotus 1-2-3).

When you first enter the Budget Worksheet, the Budget Worksheet Main Menu will appear at the top of your screen, and an initial body of text ("Welcome to...") will appear below.

Before You Begin . . .

Before you begin to use the Budget Worksheet, **MAKE A BACKUP COPY** and store it in a safe place. Floppy disks can be very delicate at times. No one has ever regretted making a backup copy, and many have regretted that they did not.

Making a backup copy is the safest and easiest way to protect the original version of your software. Since there are no copy-protect features on this software, making a backup copy is a relatively easy task. **Do this now** by taking these steps:

- 1) Select **Quit** from the Main Menu. This will take you to the regular Lotus 1-2-3 environment.
- 2) Use the Lotus 1-2-3 **FILE, SAVE (/FS)** command to create a duplicate of the Budget Worksheet under a different file name. Create this file on a different disk than the one that contains your original Budget Worksheet, and then store the second disk in a safe place.
- 3) Simultaneously depress the **ALT** and **M** keys to return to the Budget Worksheet Main Menu.

This procedure will give you a backup copy of your Budget Worksheet in case you damage the original copy, misplace the original disk, or need to recover from a failed disk or other computer problems. If you do need to use your backup disk due to such a problem, make a new backup copy from the first one.

Saving Your Work During a Budgeting Session

You should save your work as you complete successive major stages involved in modifying the original Budget Worksheet to your town's requirements (for example, adding funds used by your town but not included in the original worksheet) and in typing in dollar amounts. If you inadvertently "clobber" your work, overcoming this setback will be much easier if you can simply retrieve a file that you created at an earlier stage of your work that has correct modifications and dollar entries.

There are two ways to create such interim files:

- 1) When you retrieve a file into the computer, there is still a name associated with it. You can use the **Keep** command on the Budget Worksheet Main Menu to save a copy of your work back to the disk in the drive if this disk already has a file by the same name. This could be the disk from which you retrieved the worksheet for your work session, and the file on the disk could be your original Budget Worksheet. (It is better, however, not to save your work to this file so that you can always use it to retrieve a "clean copy" of the Budget Worksheet). This disk could also be another disk that has a file of the same name. In any case, the **Keep** command will replace the contents of the old file with the worksheet you have just developed.
- 2) If you wish to save your work under a different file name, use the **Quit** command to escape from the Budget Worksheet Main Menu, and use the Lotus 1-2-3 **FILE, SAVE (/FS)** command to create a new file with a new name. This can be done on the same disk that contains your original Budget Worksheet (if sufficient space remains on it) or on another disk. To return to the Budget Worksheet Main Menu, simultaneously depress the **ALT** and **M** keys.

Ending a Session

When you end a session, you will normally want to save your work. There are two ways to accomplish these two tasks:

- 1) As explained above, if you simply wish to overwrite the file on the disk with the worksheet you have just developed, use the Budget Worksheet **Keep** command. This will save your worksheet to the disk under the "old" file name, and it will automatically replace the previous version of the worksheet. After doing this, exit the worksheet and end your Lotus 1-2-3 session by selecting **Quit** from the Main Menu and using the Lotus 1-2-3 **QUIT (/Q)** command to end the session.
- 2) Also, as explained above, if you wish to save the file under a different name, use the **Quit** command to escape from the Budget Worksheet Main Menu, and use the Lotus 1-2-3 **FILE, SAVE (/FS)** command to save the worksheet under a different name. After doing this, exit the worksheet and end your Lotus 1-2-3 session by using the Lotus 1-2-3 **QUIT (/Q)** command.

Starting a Second or Later Budgeting Session

When you wish to start up the computer to continue your budgeting work, load DOS and Lotus 1-2-3 as explained under "Loading the Budgeting Worksheet." Then insert the disk containing the copy of your work that you wish to use into the appropriate drive (probably Drive B), and use the Lotus 1-2-3 **FILE, RETRIEVE (/FR)** command to retrieve this file.

An Overview of Special Worksheet Commands

Like Lotus 1-2-3, the Budget Worksheet is menu-driven. It uses a special set of menus that only apply to this worksheet to make it easier to modify and print the Budget Worksheet as well as to do some other important functions. When you load the worksheet, this menu system is activated automatically.

Moving between the Budget Worksheet menu system and the regular Lotus 1-2-3 environment is simple:

- When you are in the Budget Worksheet's menus (indicated by a "CMD MENU" mode indicator in the upper right-hand corner of your screen), (1) you may simultaneously depress the CONTROL and BREAK keys, or (2) if the menu offers you a **Quit** choice, you may repeat this choice as necessary until the special menus disappear.
- When you are in the regular Lotus 1-2-3 environment (indicated by a **READY** mode indicator in the upper right-hand corner of the worksheet), simultaneously depress the ALT and M keys.

When you first load the worksheet, you will always be brought to a body of text ("Welcome to . . ."), and a menu will appear on the top margin of your screen. This is the Main Menu. It provides the eight primary choices of functions available with the Budget Worksheet: **Input, Summary, Tax rate, Modify, Print, Quit, Keep, and Calc.**

To make a selection from the Main Menu, you may type the first letter of your selection, or you may use the right and left arrow keys to position the cursor over your choice and then press the RETURN key. This latter method has an important advantage: when you move the cursor over a choice, a brief statement that explains this selection appears in the next line on the screen.

The first three choices, **Input**, **Summary**, and **Tax rate**, are basically "finder" functions. Selecting one of these functions moves you to the funds, summary, or tax planner sections, respectively, of the worksheet, enabling you to either input new items or view the current entries. In addition, these functions will "lock in" (cause to remain in view on the screen) the column titles in the funds section and the column and row titles in the tax planner section. Without this "titles lock" feature, the titles would sometimes disappear from your screen as you move about in these sections, making it more difficult for you to keep track of where you are on the worksheet and thereby slowing your work.

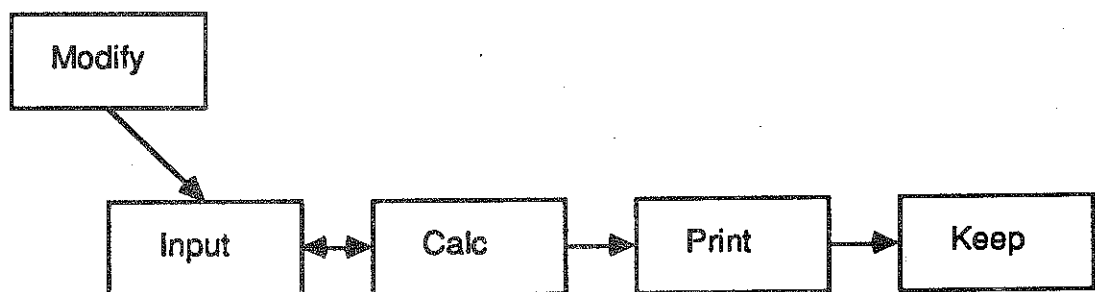
The next function, **Modify**, is used to change the town name and the year on the printouts and to add or delete funds from the budget. This function is used when the Budget Worksheet is first acquired and you are modifying it to your own town's needs, when you later change the funds you are using, and when you change the budget year after having used the budget for a previous year.

The last four functions, **Print**, **Quit**, **Keep**, and **Calc**, are "housekeeping" functions. The first of these functions, **Print**, allows you to print sections of the worksheet. This may be a single fund, the appropriations and revenues summary, the tax planner, or the entire budget. **Quit** takes you out of the Main Menu and puts you into the regular Lotus 1-2-3 environment. After leaving the Main Menu, you are free to use any Lotus 1-2-3 commands you choose. **Keep** automatically saves a copy of your work to the disk in the drive if this disk already has a file by the same name as your current worksheet. The contents of the "old" file are replaced by the worksheet you have just developed, but the name of the file remains the same. Finally, **Calc** causes Lotus 1-2-3 to recalculate the numbers in your budget. This function is necessary because the worksheet has been instructed not to recalculate totals until the user gives a command. This makes it possible to enter numbers quickly because you do not have to wait for Lotus 1-2-3 to recalculate after each entry.

Typical Menu Selection Path

During a typical session, you begin by making any needed modifications to the format of the worksheet. This is done with the **Modify** function. Next you usually proceed to the **Input** function. This function allows you to select the round of the budget you are developing (Round 1 = Supervisor's Tentative Budget; Round 2 = Preliminary Budget; and Round 3 = Adopted Budget) and to make line-item entries within the various funds. During the process of making numerical entries, you use the **Calc** function to calculate or recalculate your total estimated expenditures and revenues and to update the "CHANGE" columns. As you complete sections of the budget, you use the **Print** function to provide you with printouts of your work for your review. When a particular budgeting session is completed, you use the **Keep** function to quickly save your work to the disk. Illustration 5 shows the typical menu selection path.

ILLUSTRATION 5: Typical Menu Selection Path During Budgeting Session.



IV. DIRECTORY OF COMMANDS

Now that you understand the basic commands of the Budget Worksheet, you are ready for an in-depth explanation of all of its commands.

Input

When you select **Input**, you will be taken to a body of text that explains it. The menu will present you with the following three choices: **Funds**, **Reset**, and **Quit**.

- 1) **Funds** Select **Funds** after you have entered the correct round number for the budget you are working on (see below). When you select **Funds**, you will be taken to the first fund in the worksheet. The program will automatically lock in the column titles at the top of the worksheet, and you will be left in the regular Lotus 1-2-3 environment. A prompt in the upper left-hand corner of your screen will indicate that the key combination of ALT and M will return you to the Main Menu and ALT and I will bring up a special "Input Help Menu". This menu provides special additional functions for adding or deleting a line item, copying numbers from adjacent cells, etc. (A description of the Input Help Menu appears next.) You are now ready to enter budget figures and use any Lotus 1-2-3 commands you wish.
- 2) **Reset** When you select **Reset**, a prompt will appear asking you to enter a round number.
 - Select "1" if you are working on the Supervisor's Tentative Budget or any budget work that precedes this round, such as entering last year's actual figures.
 - Select "2" if you are developing the Preliminary Budget.

- Select "3" if you are developing the Final or Adopted Budget.

The dollar entries corresponding to the round you select will be used to calculate the "CHANGE" columns and to provide entries in the appropriate columns of the summary and tax planner sections.

- 3) **Quit** Selecting **Quit** takes you back to the Main Menu.

The Input Help Menu

After you have decided to input data into the budget and you have entered the funds section of the worksheet, you can call upon another menu to help you quickly enter line items. With the exception of the **Add line** function, these help features are not necessary to complete a budget, but they may speed you along the budgeting process. The Input Help Menu is activated by (1) simultaneously depressing the ALT and I keys and then choosing from the menu or (2) by depressing the ALT key and the appropriate letter key noted below. To use these features, move the cell pointer into the cell where you wish to make a change, and make one of the following choices:

- 1) **Copy** (ALT and C) This function copies the figure from the immediate left to the cell that the pointer is currently occupying and moves the pointer to the right.
- 2) **Add line** (ALT and A) This choice adds a new line to make room for an additional line item. Put the cursor where you would like the new line item to appear before you choose this command. The line item currently under the cell pointer will be moved down one line, and an empty line will appear where the pointer is located. This function automatically puts the appropriate formulas into the "CHANGE" columns.

- 3) **Del line** (ALT and D) This function deletes the line the cell pointer is currently occupying. You use it to eliminate line items, either those that were built into the Budget Worksheet when you received it or those that you added.
- 4) **Quit** This choice cancels the Input Help Menu and leaves you in the regular Lotus 1-2-3 environment.

Summary

When you select the **Summary** command, you are taken to the summary section of the worksheet and left in the regular Lotus 1-2-3 environment. Selecting **Summary** also automatically recalculates the worksheet; thus, the figures that you observe reflect the latest changes entered into the Budget Worksheet. Simultaneously depress the ALT and M keys to return to the Main Menu.

You do not make entries in the summary section. If you wish to make changes in the figures shown here, you must return to the Main Menu, use the **Input** function to change your budget entries or round number, and then return to the summary section via the Main Menu. If you wish to add or delete a fund or change a fund name, you must return to the Main Menu and use the **Modify** function.

Tax rate

Selecting **Tax rate** takes you to the tax planner section of the worksheet and also automatically recalculates the worksheet. The names of the funds you are using are locked into the first column of the tax planner, and you are left in the regular Lotus 1-2-3 environment. For each fund, the tax planner requires the input of unexpended balances, total assessed value, and the current year's tax rate in dollars per thousand; then you use the **Calc** function or the F9 key so that the Budget Worksheet recalculates again (see the explanation of **Calc** below). Simultaneously depress the ALT and M keys to return to the Main Menu.

Modify

This function is used when you wish to add your town's name to the worksheet, change the year for the budget, or add or delete a fund. When you first select **Modify**, you are taken to a body of text that explains this function. When you are done reading the text, press RETURN to continue. A second explanatory page will appear, and you will be presented with four menu choices: **Name/Year**, **Delete fund**, **Add fund**, and **Quit**.

- 1) **Name/Year** Selecting **Name/Year** allows you to add your town's name to the worksheet and to change the budget year. When you select this function, you will be taken to a body of text that shows the current name and year settings. At the top of the screen you will be given two menu choices, **Enter** and **Skip**. If you have made a mistake and do not want to change the name or year, select **Skip** and you will be taken back to the **Modify** menu. If you would like to change the name or the year, select **Enter**. The following prompts will appear in succession:
 - "Type your town name and press RETURN" -- Type the name of your town and press the RETURN key. (If you only want to change the year, simply retype the name of your town and press RETURN.)
 - "Type the year and press RETURN" -- Type the year for which you are constructing the budget and press the RETURN key.
- 2) **Delete fund** This function is used to delete a fund from the worksheet. When you select **Delete fund**, you will be taken to a page that lists all the funds currently in the model. The choices **Enter** and **Skip** will appear at the top of your screen. Select **Skip** if you do not want to use this function. Select **Enter** if you want to delete a fund.

When you select **Enter**, the cell pointer will move to the top of the funds list. Use the up and down arrow keys to move the cursor over the name of the fund that you wish to delete, and then press the RETURN key. The choices **Quit** and **Delete** will now appear at the top of your screen. Select **Quit** if you do not wish to eliminate the highlighted fund from the budget. Select **Delete** if you wish to confirm your decision to delete this fund.

After you select **Delete**, there will be a short pause as the computer erases the fund from the funds section. Next, you will be taken to the summary section of the worksheet and asked to identify again the name of the fund you wish to delete from the budget. Use the up and down arrow keys to position the cursor over the appropriate fund, and then press RETURN. The choices **Reposition** and **Delete** will now appear. If you wish to confirm your choice, select **Delete**. If you selected the wrong fund, select **Reposition** and the computer will again let you move the cursor. This process must be done twice: once for the appropriations portion of the summary and next for the revenues portion.

When you have completed this process, you will be taken back to the **Delete fund** text and be presented with the **Enter** or **Skip** choices. Select **Skip** if you have no more funds to delete. Select **Enter** if you wish to eliminate another fund.

- 3) **Add fund** This function is used to add a fund to the Budget Worksheet. When you select **Add fund**, you will be taken to a page where the choices **Enter** and **Skip** will appear. Select **Skip** if you do not want to use this function. Otherwise, select **Enter**.

When you select **Enter**, the following prompts will appear in succession:

- "Enter name of fund and press RETURN" -- Type the name of the fund and press the RETURN key. The name cannot exceed 15 letters. The program will automatically drop any letters that exceed this limit.
- "Enter fund code and press RETURN" -- Type the fund code and press the RETURN key. This code is the letter designator for the fund (for example, the General Fund code is A).

When you have finished entering the above information, the following prompts will appear: **Redo** and **Confirm**. The fund name and code will be displayed on the screen. If the spelling and code are correct, select **Confirm**. If you wish to redo your entry, select **Redo** and repeat the above process.

A message will now appear at the bottom of the screen instructing you how to designate the location where you wish to insert the fund. When you have read this message, press the RETURN key and you will be taken to the top of the funds section. After each fund is a series of // marks. Using the up and down arrow keys, position the cell pointer over one of these marks where you wish to insert the fund. When you press the RETURN key, the computer will automatically build the new fund into the worksheet at this location and tie it in to the summary and tax planner sections. This takes approximately two minutes.

When the computer is done, you will again be faced with the **Enter** or **Skip** choices. Choose **Skip** if you are finished and **Enter** if you wish to add another fund. You can verify the placement of the fund by reviewing the worksheet with the **Input** and **Summary** functions.

Print

The **Print** function is used to print various sections of the worksheet. The Budget Worksheet is capable of printing on standard 8 1/2 by 11 inch paper if the printer is put into the compressed-print mode. When you received the Budget Worksheet, it was set up for compressed print on either an IBM or Epson printer. This was accomplished by setting the printer setup string to \015. If you wish to print in regular-print mode or if you wish to print in compressed-print mode on another type of printer, you will have to change your printer setup string. To do this, quit from the Budget Worksheet Main Menu, and use the Lotus 1-2-3 **PRINT, PRINTER, OPTIONS, SETUP** (/PPOS) command to change to the appropriate setup string.

When you select the **Print** function from the Budget Worksheet Main Menu, you will be taken to a screen that gives an explanation of your printing options. You may choose to print individual funds, the summary section, the tax planner, or the entire Budget Worksheet. When you select **Print**, your worksheet is automatically recalculated. Thus, any printouts should reflect your most recent budget entries. The choices under the **Print** function are: **Fund, Summary, Worksheet, Tax rate, and Quit**.

- 1) **Fund** When you select the **Fund** option, the cell pointer will move over to the list of funds on the right-hand side of the screen. Use the up and down arrow keys to position the cursor over the fund you wish to print, and press the **RETURN** key. The choices **Print** or **Quit** will now appear at the top of your screen. Align the paper in your printer, and select **Print** to send the job to the printer. If you want to cancel your selection, choose **Quit**.
- 2) **Summary** When you select **Summary**, the choices **Print** or **Quit** will appear at the top of your screen. If you wish to print the summary section (both the appropriations and revenues divisions), align the paper in your

printer and select **Print** to send the job to the printer. If you want to cancel your selection, choose **Quit**.

- 3) **Worksheet** When you select **Worksheet**, the choices **Print** or **Quit** will appear at the top of your screen. If you wish to print all of the budget, including the summary and tax planner sections, align the paper in your printer, and select **Print** to send the job to the printer. If you want to cancel your selection, choose **Quit**. This function starts the printing of each fund on a new page and prints the summary and tax planner sections on separate pages. The cell pointer will highlight the fund being printed at any time during the print job.
- 4) **Tax rate** When you select **Tax rate**, the choice **Print** or **Quit** will appear at the top of your screen. If you wish to print the tax planner section of the worksheet, align the paper in your printer, and select **Print** to send the job to the printer. If you want to cancel your selection, choose **Quit**.
- 5) **Quit** This selection returns you to the Main Menu.

Quit

The **Quit** function removes you from the Budget Worksheet Main Menu and puts you into the regular Lotus 1-2-3 environment and thereby allows you direct access to the Lotus 1-2-3 commands. To bring up the Main Menu again, simultaneously depress the ALT and M keys.

Keep

The **Keep** function saves a copy of your current worksheet to the disk. When you select **Keep**, the computer replaces the file on the disk with the file in the computer of the same name. The name of the file will remain the same, but its contents will

be different. This is a shortcut for the Lotus 1-2-3 **FILE, SAVE (/FS)** command. If there is no file with this name on the disk in the drive, you will get an "error message." (Also see the comments on the **Keep** function in the section of this manual entitled "Important Procedures and Concepts.")

Calc

This selection instructs Lotus 1-2-3 to recalculate the worksheet. It is the same as using the F9 key on a standard IBM PC keyboard. Recalculating the worksheet will update all of the calculated figures of the Budget Worksheet. This function (or the F9 key) should be used while you are working in the funds section and want to see the totals for a particular fund or the effects of the dollar entries you have made on the "CHANGE FROM..." and "% CHANGE..." columns. It should also be used in the tax planner section after you have made entries in the "LESS UNEXPENDED BALANCE," "IMPLIED TAX RATE...", and "% CHANGE FROM CUR YEAR" columns.

When you select **Summary, Tax rate, or Print** from the Main Menu, the Budget Worksheet will automatically perform a recalculation. Bear in mind, however, that if you move from the funds section of the worksheet to the summary or tax planner sections without using the Main Menu, the worksheet will not recalculate. Thus, you may be looking at figures in the summary and tax planner sections that reflect your previous work. If this happens, return to the Main Menu, and use it to move to the summary or tax planner section. It is not advisable to use the F9 key in this situation.

V. COMPLETING YOUR FIRST SESSION

This section describes a series of step-by-step instructions that provides the most effective way to begin using the Budget Worksheet. You should use the "Directory of Commands" section to determine the specifics of using the commands referred to here.

The Two Major Steps

Conceptually, using the worksheet is easy. There are really only two major steps, and you will probably use the first one only once each year.

- The first step is to modify the Town Budget Worksheet that you received to your own town's requirements. The worksheet you received already has built into it five funds and fifty line items. These funds and line items are those most commonly used by towns in New York State. When you begin to use the worksheet, you should add funds that are used by your town but were not included in the model and delete funds that were included but are not used by your town. A built-in program called **Modify** helps you complete this process. To add and delete line items, you will use the Input Help Menu in the worksheet.
- Entering budget data is the second step. This step can be completed without the use of the built-in programs. The Town Budget Worksheet works just like any other Lotus 1-2-3 spreadsheet for this step.

When you are done entering the budget figures, other programs built into the worksheet enable you to print particular areas of the spreadsheet and to perform calculations of real property tax rates.

Modifying the Budget Worksheet

Before you begin to use your Budget Worksheet, make your backup copy and then use the Budget Worksheet's **Print** function to print out the entire worksheet. This will enable you to (1) make sure that your printer is set up properly and (2) review the fund and line items already built into the worksheet.

If the worksheet is not printed correctly, reset your printer settings and try again. You may need to consult the "Directory of Commands" and "Help" sections of this manual and the manual for your printer.

When the printer is set up properly, it is time to plan how to modify your worksheet. Some planning ahead at this point and use of the procedures below in the order presented will save you time and assure you of a properly functioning worksheet.

- 1) Enter the **Modify** function of the Budget Worksheet. Proceed to the point where you are faced with the menu choices: **Name/Year**, **Add fund**, **Delete fund**, **Quit**.
- 2) Select the **Name/Year** function, and enter your town's name and the year for which you are completing the budget.
- 3) Select the **Delete fund** function, and eliminate all funds from the worksheet that are not in your town budget.
- 4) Select the **Add fund** function, and place in the worksheet the funds needed for your town's budget that were not included in the original worksheet. If your town has one or more fire districts, you may want to add a fund for each one.

(See the explanation of your choices for including fire district data under "The Summary Section" in Section II of this manual.)

- 5) Again use the Budget Worksheet's **Print** function to print out the worksheet. Check the placement, names, and codes of all the funds you inserted. If there are mistakes, use the appropriate functions from those listed above to correct your worksheet. You may wish to again print the worksheet or a portion of it.
- 6) When Step 5 is successfully completed, save the modified worksheet under a new name by quitting from the Main Menu and using the Lotus 1-2-3 **FILE, SAVE (/FS)** command. You will probably want to save the modified worksheet on a different disk than your original Budget Worksheet disk (see "Saving Your Work During a Budgeting Session" in Section III of this manual). It is important to save your work at this point because you have just finished a group of major steps in modifying the original worksheet. Saving at this point will reduce the recovery time if after this point you make mistakes that cannot be easily corrected.
- 7) Prepare a list of all account titles and accompanying account codes necessary for the three years of operation you will cover in developing your town budget worksheet. For example, your list should include the account title of "Town Board P.S." for "Town Board, Personal Services" and its account code of "1010.1." Some account titles and codes will have positive budget entries for only one or two years, but should still be entered.
- 8) Next, enter the **Input** function of the Budget Worksheet Main Menu, and select **Funds**. This will take you to the funds section of the worksheet. One by one, go through the funds, add to the worksheet the additional account titles and codes needed for your town's budget, and delete those already there that are not needed for your town. As you do so, you may wish to periodically save your work to the file created in Step 6 or to a new file.

As explained in the "Directory of Commands" section, you will use the Input Help Menu to add and delete lines. If you wish to add a number of adjacent lines at a time, you may use the Lotus 1-2-3 **WORKSHEET, INSERT, ROW** (/WIR) command, and then copy the formulas for the "CHANGE..." and the "%CHANGE..." columns from nearby cells. You will also have to use the Lotus 1-2-3 **RANGE, FORMAT** (/RF) command to match the format of the new rows with that of the rest of the worksheet.

If you wish to delete more than one adjacent line at a time, you may use the Lotus 1-2-3 **WORKSHEET, DELETE, ROW** (/WDR) command.

- 9) When you are done adding and deleting line items, save your work to the file created in Step 6 or to the new file referred to in Step 8. Then print the worksheet again and check your work. If necessary, go back to the above step and make corrections.
- 10) The preceding step is the last one in the modification of your worksheet. But if you wish to make sure that during the process you have not inadvertently altered some of the Budget Worksheet's formulas and programs, you may check its capabilities with a program called **Tester** before you begin to enter data into the worksheet. This program automatically inserts figures into your modified worksheet and prints the results. Although this is not a mandatory step, it is a good way to assure yourself that your modified worksheet is working correctly. (Alternatively, you may wish to use your own checking procedures as you first begin to use the funds, summary, and tax planner sections to ensure that your modified worksheet is performing calculations as expected.) To use **Tester** to check your worksheet, follow these directions:
 - a) Start with your modified budget worksheet in the computer. (Retrieve it from a file if you are picking up from a previous work session.) Select

Addition to page 37:

Letter "e" should read as follows:

Enter the following Lotus 1-2-3 commands: FILE, COMBINE,
COPY, ENTIRE FILE (/FCEE). Select the file called TESTER
(or TESTER.WK1 if you are using Version 2.0 of Lotus 1-2-3).

Quit to take you out of the Main Menu. **IMPORTANT:** You must not have put numbers into the worksheet yet.

- b) Insert the disk containing **Tester** into the drive where you loaded your worksheet. If **Tester** is on the same disk as your modified worksheet, this step is unnecessary.
- c) Turn on your printer and align the paper.
- d) Position the cell pointer in Cell L1 in your modified worksheet.
- e) Enter the following Lotus 1-2-3 commands: **FILE, COMBINE, COPY, ENTIRE FILE (/FCCE)**. Select the file called **Tester**.
- f) Position the cell pointer in Cell L3. Enter the following Lotus 1-2-3 commands: **RANGE, NAME, CREATE**, type in "**T**," and press the **RETURN** key twice (**/RNC \T <RETURN> <RETURN>**).
- g) Simultaneously depress the **ALT** and **T** keys to start the **Tester** program. The program will automatically put a set of test numbers into all the funds, and then print out the results for each round. This will take a few minutes.
- h) Compare your results with the expected results provided in the "Appendix" to this manual. If they are not correct, you will need to either retrieve your modified worksheet and attempt to correct it or retrieve a copy of the original Budget Worksheet and work through the modification process again. After you have completed one of these alternatives, you may wish to use **Tester** again.

Entering Budget Data

After you have completed modifying your spreadsheet and testing its calculating abilities, you should go ahead with inputting numbers for your budget.

While inputting numbers you may find it useful to use a titles lock on not only the column headings but the account titles and codes as well. To do this, simply unlock the column headings as they are now by using the Lotus 1-2-3 **WORKSHEET, TITLES, CLEAR (WTC)** command. Then go to the top left-hand corner of the spreadsheet, position your pointer to the right of the account codes and below the column titles, and use the Lotus 1-2-3 **WORKSHEET, TITLES, BOTH (WTB)** command.

As you enter budget data for successive rounds during the budgeting process, make sure you use the **Reset** command to update your round number. Remember that the second set of figures your Budget Worksheet uses to calculate the "CHANGE..." and the "% CHANGE..." columns come from the "SUPERVISOR'S TENTATIVE...", "PRELIMINARY BUDGET...", or "ADOPTED..." columns, depending upon the round number you select. (See the first page of the "Directory of Commands" section under **Input** for an explanation of this feature of the worksheet.)

Also remember to use the Main Menu to move from the funds section to the summary or tax planner sections. This will automatically cause the numbers in these sections to be based upon your latest entries in the funds section.

As you complete and print successive rounds of the budget, you may wish to do manual checks of some of the numbers to assure yourself that your Budget Worksheet's calculating features are still working correctly and that you have used them appropriately.

VI. HELP

The Town Budget Worksheet has been extensively tested, and substantial effort has been invested in eliminating "bugs" from the program. Despite all precautions, however, users often encounter problems with software. This section provides you with guidance for resolving some of the problems you may encounter when working with the Budget Worksheet.

When you first begin working with the Budget Worksheet, make a backup copy of the program on another disk and store it in a safe place. There is always a small chance that you will damage or lose your original Budget Worksheet disk. It is somewhat more likely that you will accidentally alter the original worksheet in ways that you cannot easily undo. Should these unlikely events occur, your backup copy will allow you to easily gain access to what you know is a clean copy of the program. If you have to begin using your backup copy, remember to make a new backup copy.

This same recommendation applies as you begin to modify the worksheet to your own town's needs. As you complete a major step in the modification process (for example, eliminating unwanted funds and adding new funds), save a copy to a disk so that if something goes wrong you do not have to invest much time to recreate your last correct position. When you think there is a major problem, do not save your work to the disk. Saving it would only create the possibility that at a later time you would mistakenly retrieve this file and waste time working on it.

On the following pages are some problems you may encounter along with solutions that we recommend.

Problem: I can't find the Budget Worksheet Main Menu even though the upper right-hand corner of my screen shows a READY mode indicator.

Solution: The READY mode indicator means that somehow you have exited the Budget Worksheet Main Menu environment to the regular Lotus 1-2-3 environment. Simultaneously depress the ALT and M keys to reenter the Budget Worksheet Main Menu.

Problem: I pressed the ALT and M keys simultaneously to return to the Main Menu, but nothing happened except that a small "m" appeared in the second line of the control panel above the worksheet cells.

Solution: You have actually pressed the M key slightly before the ALT key. Use the BACKSPACE key to erase the "m," and then press the ALT and M keys again. Note: To ensure that this problem does not occur, you can press the ALT key first and then press the M key.

Problem: I had to interrupt the print job, and now my screen says there is a printer error.

Solution: When you interrupt a print job, you are removed from the Budget Worksheet menu system and left in the regular Lotus 1-2-3 environment. Press the ESCAPE key to clear the error message. Then use the Lotus 1-2-3 **WORKSHEET, WINDOWS, CLEAR (/WWC)** command to unsplit the screen. Finally, depress the ALT and M keys to reenter the Main Menu, and again select **Print**.

Problem: I see two sets of column headings.

Solution: This problem probably occurred because you used the Input function to get to the funds section and then moved to the summary or tax planner section without using the Main Menu. Your use of the Main Menu and the Input function automatically locked the appropriate column headings in place. When you moved around the worksheet but did not use the Main

Menu, you did not activate the instructions to unlock the headings. To correct the problem, simultaneously depress the ALT and M keys to return to the Main Menu, and then choose **Summary** or **Tax rate**, depending on which section you wish to see.

Problem: I was moving the cell cursor to the left in the tax planner section, and suddenly the "CHANGE..." AND "% CHANGE..." columns appeared in the middle of the screen.

Solution: These columns are from the revenues division of the summary section, which is immediately to the left of the tax planner section. (See Illustration 1 in this manual to refresh your memory on the layout of the Budget Worksheet.) Simply move the cell cursor back to the right until the first column of figures you see is the "Approp. Adopted..." column of the tax planner section.

Problem: I was deleting a fund, and I deleted the wrong name when I was removing the fund from the summary section.

Solution: This is a serious problem, and it is better not to attempt to undo it. If you saved your work to a previous point to a disk, simply erase the worksheet you are currently working on by using the Lotus 1-2-3 **WORKSHEET, ERASE (/WE)** command; then retrieve the file you created earlier. If you do not have such a file, use the Lotus 1-2-3 **FILE, RETRIEVE (/FR)** command to retrieve the original Budget Worksheet; then begin your work again. Note: Do not save the incorrectly modified worksheet.

Problem: I added a fund in the worksheet in a position where I don't want it.

Solution: After the program has completed entering the fund, simply remove it by using the **Delete fund** function under the **Modify** command. If you attempted to interrupt the program while it was building the new fund, you may have altered part of the programming for the Budget Worksheet. To protect yourself against this possibility, (1) do not save your work to this point back to the disk; and (2) erase your current worksheet by using the Lotus 1-2-3 **WORKSHEET, ERASE (/WE)** command, recover from any

file you have made of your work to an earlier point or from your original Budget Worksheet, and start again.

Problem: When I print the budget, it won't fit on the page.

OR:

When I print the budget, the print is too small .

Solution: When it was delivered to you, the Budget Worksheet was set up to print on an Epson or IBM narrow-carriage printer. It uses the compressed print option \015 to produce this effect. If you have a different type of printer, a different code may be necessary to produce compressed print. If you have a wide-carriage printer and you do not want to use compressed print, simply erase the printer code. Both alternatives are accomplished by leaving the Budget Worksheet Main Menu and using the Lotus 1-2-3 **PRINT, PRINTER, OPTIONS, SETUP (/PPOS)** command. See your Lotus 1-2-3 manual and your printer manual for details. **Note:** Make sure you have loaded your Budget Worksheet before you try to change your printer setup string.

Problem: When I input new numbers into the funds, the column totals don't change.

Solution: The worksheet has been set up in manual recalculation mode. Typically, when you use Lotus 1-2-3, you use the automatic recalculation mode -- whenever you enter a number, Lotus 1-2-3 recalculates the worksheet. However, because of the complexity of this worksheet, if it recalculated after each entry, you would have to wait each time while Lotus 1-2-3 recomputed the worksheet.

In manual recalculation mode, Lotus 1-2-3 will only recompute the worksheet (1) when you press the F-9 key if you are in the regular Lotus 1-2-3 environment; or (2) when you choose **Calc, Summary, Tax rate, or Print** if the Budget Worksheet's Main Menu is visible. **Note:** The F-9 key appears on IBM PC computers; a different key may be needed on an IBM PC - compatible computer. See your computer manual for more details on the function keys.

Problem: I just entered figures into the "LESS UNEXPENDED BALANCES" and "TOTAL ASSESSED VALUES" columns of the tax planner section, but no changes occurred in the "AMT TO BE RAISED BY TAX" and "IMPLIED TAX RATE..." columns.

Solution: The figures in these columns will not change until the worksheet is recalculated. This can be accomplished by returning to the Main Menu (press the ALT and M keys) and then choosing Tax rate again. Note: You may also be able to use the F9 key--see the solution to the problem immediately above.

Problem: When I look at the funds section, some of the numbers are not formatted properly--for example, one cell reads "20563" instead of "20,563."

Solution: Somehow the format code for the cell has been erased. Use the Lotus 1-2-3 RANGE, FORMAT (/RF) command to reformat the cell with the proper format.

Problem: I locked the titles in the funds section both vertically and horizontally and tried to add a line using the Add line choice from the Input Help Menu. The formulas for the "CHANGE..." and "% CHANGE..." for this line are in the wrong columns.

Solution: The Add line function (whether activated by choosing Add line or by pressing the ALT and A keys) will not work properly when the titles are locked vertically. You can use the ALT and D function to erase this line and then unlock the titles and add the line again. If you use the Main Menu during this process, the column headings will again be locked in place; otherwise they will not. Alternatively, you can erase the erroneous formulas using the Lotus RANGE, ERASE (/RE) command, and then use the Lotus 1-2-3 COPY (/C) command to copy the formulas to the correct locations from a nearby set of formulas.

Problem: I was typing in a fund name, and the computer started entering illegible formulas, characters, etc., in the cells.

Solution: When you were typing in the fund name, you probably intended to use a capital letter. Instead of holding a caps key down, you may have held

down the ALT key. Thus, when you typed a letter, you accidentally started a program instead of getting a capital letter. Depending on the program you activated, the solution may be as simple as erasing the cell that your pointer is currently occupying. If you cannot figure out what effect you have had on the spreadsheet, recover from the disk. Note: Do not save the current worksheet if you must recover from the disk.

Problem: I tried to use the **Keep** function, but the computer beeps and funny code appears on the screen.

Solution: You tried to save a copy to a disk where no file exists with the same name as your current worksheet. The **Keep** function is set up to save to a disk where a file with the same name already resides. Use the Lotus 1-2-3 **RANGE, ERASE (/RE)** command to clean up the cell where the cell pointer is currently located, and use the Lotus 1-2-3 **FILE, SAVE (/FS)** command to save your file. Note: You may want to review the comments on the **Keep** function in Section III of this manual.

Problem: The formulas in the "CHANGE..." and "% CHANGE..." columns in the worksheet do not seem to calculate correctly.

Solution: Make sure that you have entered the proper round number. (See **Reset** under **Input** in the "Directory of Commands" section of this manual.) Also, remember that when you are working in the funds section, the figures in these columns will not change until you choose the **Calc** function or activate it automatically by using the Main Menu to move to the summary or tax planner sections. Note: You may also be able to use the F9 key--see the comments on this key in one of the preceding problems.

APPENDIX

After you have modified the Budget Worksheet so that it contains the funds, account titles, and account codes needed for your town's budget, you may wish to test the worksheet's formulas and programs to ensure that you have not accidentally altered them. This appendix provides you a method for conducting this test through the use of a program entitled **Tester**.

When you follow the directions given here, this program will automatically insert prescribed numbers into your modified worksheet and then print the results. Because we know the numbers **Tester** will insert into your worksheet, we also know the numbers that it should calculate and print. These numbers are provided in this appendix. By comparing them with the numbers you generate by using **Tester**, you can determine whether the Budget Worksheet's formulas and programs are still working properly.

For your convenience, the directions for using **Tester** are given both here and in Section V of this manual. Directions for making the comparisons are only given in this appendix.

Directions for Using Tester

After you have finished modifying the worksheet (adding and deleting funds and account titles and codes), complete the following steps to generate a printout from the **Tester** program:

- 1) Start with your modified budget worksheet in the computer. (Retrieve it from a file if you are picking up from a previous work session.) Select **Quit** to take

you out of the Main Menu. **IMPORTANT:** You must not save the worksheet yet.

- 2) Insert the disk containing **Tester** into the drive where you loaded your worksheet. If **Tester** is on the same disk as your modified worksheet, this is unnecessary.
- 3) Turn on your printer and align the paper.
- 4) Position the cell pointer in Cell L1 in your modified worksheet.
- 5) Enter the following Lotus commands: **FILE, COMBINE, COPY, ENTIRE FILE (/FCCE)**. Select the file called **Tester**.
- 6) Position the cell pointer in Cell L3. Enter the following Lotus 1-2-3 commands: **RANGE, NAME, CREATE**, type in "T," and press the RETURN key twice (/RNC \T <RETURN> <RETURN>).
- 7) Simultaneously depress the ALT and T keys to start the **Tester** program. At this point **Tester** will insert the prescribed numbers for testing your worksheet. After it has done so, it will print a copy of each fund for Round 1 and the summary and tax planner sections for Rounds 1, 2, and 3. This will take a few minutes. **Tester** will then erase the worksheet from the screen to prevent you from accidentally saving it.
- 8) Compare the numbers in your printout with the numbers provided under the next subheading. If the figures of the printout are not correct, you will need to either retrieve your modified worksheet and attempt to correct it or retrieve a clean copy of the original Budget Worksheet and work through the modification process again. After you have completed one of these alternatives, you may wish to use **Tester** again.

Addition to page 46:

Number "5" should read as follows:

Enter the following Lotus 1-2-3 commands: FILE, COMBINE,
COPY, ENTIRE FILE (/PCE). Select the file called TESTER
(or TESTER.WK1 if you are using Version 2.0 of Lotus 1-2-3).

Comparing the Printout to the Expected Figures

Illustration A1 provides expected figures for the funds section for Round 1 that you should compare to the numbers that **Tester** prints in the funds section of your modified worksheet.

If the appropriations or revenues division of a fund in your **Tester** printout has two or more account titles, compare the numbers **Tester** inserted in this division to those shown in Illustration A1 for the matching portion of the Highway Fund. For example, if an appropriations division of a fund in your printout has two or more account titles, then the dollar entries for its first and last account titles should match those shown in the appropriations portion of the Highway Fund of Illustration A1. The totals for the two appropriations sections should also be the same.

In the same manner, if the appropriations or revenues division of a fund in your printout has only one line of data, compare the numbers in your printout for that line to those shown here for the matching portion of the Fire District "Fund" of Illustration A1. For example, if the revenues division of a fund in your printout has only one line of data, then that line should have the same numbers as shown in Illustration A1 for the sole line of data of the revenues portion of the Fire District Fund. The totals for these two revenues divisions also should be identical. Note that in this case the expected totals are half the amounts shown for the totals for the Highway Fund except for the "% CHANGE" figure.

Illustrations A2, A3, and A4 show all the possible combinations of numbers that **Tester** should generate for the summary and tax planner sections of Rounds 1, 2, and 3.

ILLUSTRATION A1: Expected Numbers for a Tester Printout for the Funds Section

TOWN OF FORT HOPE
1987 BUDGET - DETAIL OF ALL FUNDS

Round #:

1

25-Sept-86

ACCOUNTS	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986	
***** HIGHWAY FUND *****									
Appropriations									
Repairs PS	DA5110.1	1	2	3	4	5	6	2	100.0%
Repairs CE	DA5110.4							0	*****
Improvements	DA5112.2							0	*****
Mach: EQ	DA5130.2							0	*****
Mach: CE	DA5130.4							0	*****
Brush & w.	DA5140.1							0	*****
Sno rem PS	DA5142.1							0	*****
Sno rem CE	DA5142.4							0	*****
Oth gov PS	DA5148.1							0	*****
Oth gov CE	DA5148.4							0	*****
Soc sec.	DA9030.8							0	*****
Hos/med ins	DA9060.8	1	2	3	4	5	6	2	100.0%
Total High. Fund. Approp.		2	4	6	6	10	12	4	100.0%
Revenues									
Ser oth gov	DA2300	7	9	11	13	15	17	4	44.4%
Int & earn	DA2401							0	*****
Eq rental	DA2416							0	*****
CHIPS	DA3501	7	9	11	13	15	17	4	44.4%
Total High. Fund Rev.		14	18	22	26	30	34	8	44.4%
//////////									
***** FIRE DIST. FUND*****									
Appropriations									
		1	2	3	4	5	6	2	100.0%
Total Fire Dist. Approp.		1	2	3	4	5	6	2	100.0%
Revenues									
		7	9	11	13	15	17	4	44.4%
Total Fire Dist. Rev.		7	9	11	13	15	17	4	44.4%

ILLUSTRATION A2: Expected Numbers for a Tester Printout for Round 1 for the Summary and Tax Planner Sections

TOWN OF FORT HOPE
1987 Budget - Appropriation Summary of All Funds

Round #: 1

25-Sept-86

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2A		2	4	6	8	10	4	100.0%
1A		1	2	3	4	5	2	100.0%

TOWN OF FORT HOPE
1987 Budget - Revenue Summary of All Funds

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2R		14	18	22	26	30	8	44.4%
1R		7	9	11	13	15	4	44.4%

Tax Rate Schedule
Summary of Town Budget for 1987

Round #: 1

25-Sept-86

Fund	Approp. Adopted 1987	Less Estimated Revenues	Less Unexpended Balance	Amt to be Raised By Tax	Total Assessed Value	Implied Tax Rate \$\$ per Thousand	Current Tax Rate \$\$ per Thousand	% Change From Cur Year
2A+2R	8	26	3	(21)	100,000	(0.21000)	7.00000	-103.00%
2A+1R	8	13	3	(8)	100,000	(0.08000)	7.00000	-101.14%
1A+1R	4	13	3	(12)	100,000	(0.12000)	7.00000	-101.71%
1A+2R	4	26	3	(25)	100,000	(0.25000)	7.00000	-103.57%

ILLUSTRATION A3: Expected Numbers for a Tester Printout for Round 2 for the Summary and Tax Planner Sections

TOWN OF FORT HOPE Round #: 2 28-Oct-86
1987 Budget - Appropriation Summary of All Funds

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2A		2	4	6	8	10	6	150.0%
1A		1	2	3	4	5	3	150.0%

TOWN OF FORT HOPE
1987 Budget - Revenue Summary of All Funds

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2R		14	18	22	26	30	12	66.7%
1R		7	9	11	13	15	6	66.7%

Tax Rate Schedule
Summary of Town Budget for 1987

Round #: 2 28-Oct-86

Fund	Approp. Adopted 1987	Less Estimated Revenues	Less Unexpended Balance	Amt to be Raised By Tax	Total Assessed Value	Implied Tax Rate \$\$ per Thousand	Current Tax Rate \$\$ per Thousand	% Change From Cur Year
2A+2R	10	30	3	(23)	100,000	(0.23000)	7.00000	-103.29%
2A+1R	10	15	3	(8)	100,000	(0.08000)	7.00000	-101.14%
1A+1R	5	15	3	(13)	100,000	(0.13000)	7.00000	-101.86%
1A+2R	5	30	3	(28)	100,000	(0.28000)	7.00000	-104.00%

ILLUSTRATION A4: Expected Numbers for a Tester Printout for Round 3 for the Summary and Tax Planner Sections

TOWN OF FORT HOPE
1987 Budget - Appropriation Summary of All Funds

Round #: 3

18-Nov-86

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2A		2	4	6	8	10	8	200.0%
1A		1	2	3	4	5	4	200.0%

TOWN OF FORT HOPE
1987 Budget - Revenue Summary of All Funds

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS MODIFIED SEPT 1 1986	SEPT 1 ACTUAL Y-T-D 1986	SUPR. TENT. BUDGET 1987	PRELIM- INARY BUDGET ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
2R		14	18	22	26	30	16	88.9%
1R		7	9	11	13	15	8	88.9%

Tax Rate Schedule
Summary of Town Budget for 1987

Round #: 3

18-Nov-86

Fund	Approp. Adopted 1987	Less Estimated Revenues	Less Unexpended Balance	Amt to be Raised By Tax	Total Assessed Value	Implied Tax Rate \$\$ per Thousand	Current Tax Rate \$\$ per Thousand	% Change From Cur Year
2A+2R	12	34	3	(25)	100,000	(0.25000)	7.00000	-103.57%
2A+1R	12	17	3	(8)	100,000	(0.08000)	7.00000	-101.14%
1A+1R	6	17	3	(14)	100,000	(0.14000)	7.00000	-102.00%
1A+2R	6	34	3	(31)	100,000	(0.31000)	7.00000	-104.43%

As before, in checking your printout figures against the summary sections shown here, you must keep in mind how many line items there are (one vs. two or more) in the appropriations and revenues portions of the funds that are being summarized by **Tester**. For example, in Illustration A2 the first lines of the appropriations and revenues divisions of the summary section are for a fund with two or more account titles for both appropriations and revenues. (Check these numbers against the Highway Fund totals for appropriations and revenues of Illustration A1.) The second lines in these same divisions are for a fund with only one line of data in both its appropriations and revenues divisions. (Check these numbers against the Fire District Fund totals for appropriations and revenues of Illustration A1.)

To help you keep these distinctions clear, in each of the "Fund" columns of the summary sections of Illustrations A2, A3, and A4, we have provided abbreviations for these different possible combinations of numbers as follows:

- "2A" means that the appropriations data shown here are what you should expect for the Appropriations portion of a fund with 2 or more account titles;
- "1A" means that the appropriations data shown here are what you should expect for an Appropriations portion of a fund with 1 line of data;
- "2R" means that the revenues data shown here are what you should expect for a Revenues portion of a fund with 2 or more account titles;
- "1R" means that the revenues data shown here are what you should expect for a Revenues portion of a fund with 1 line of data.

For the funds summarized in its tax planner printouts, **Tester** is designed to produce numbers for four different ways that revenues and appropriations divisions of funds can be combined, depending again on whether these divisions contain one line item or two or more line items. You must decide which combinations shown in the illustrations you should try to match to the figures in the tax planner sections of your **Tester** printout. To help you do this, we have provided abbreviations for these four combinations in the "Fund" columns of the tax planner sections shown in the three illustrations. These four combinations and their abbreviations are as follows:

- A fund with 2 or more account titles in its Appropriations division and 2 or more account titles in its Revenues division (abbreviated "2A + 2R");
- A fund with 2 or more account titles in its Appropriations division and 1 line of data in its Revenues division (abbreviated "2A + 1R");
- A fund with 1 line of data in its Appropriations division and 1 line of data in its Revenues division (abbreviated "1A + 1R");
- A fund with 1 line of data in its Appropriations division and 2 or more account titles in its Revenues division (abbreviated "1A + 2R").

Note that in Illustrations A2, A3, and A4 we have not provided the totals for any of the columns. This is because any totals that we generated here would only by coincidence match those that **Tester** generates from your modified worksheet. You can, however, check the totals in your **Tester** printout for the summary and tax planner sections by applying your arithmetical skills and your understanding of the relationships among the columns of the Budget Worksheet. If you find a discrepancy in the **Tester** printout from what you know should be an expected number for a column total, then it is reasonably

certain that you have accidentally altered one or more formulas or programs of the worksheet.

Finally, in each of your funds, you should check the "CHANGE" columns for all line items that are not a first, last, or only line item in an appropriations or revenues division. In your **Tester** printout, these line items should all have "0" entries in the "CHANGE..." column and "*****." entries in the "% CHANGE..." column, as shown in Illustration A1. Again, if you did not get these results in your **Tester** printout, it is reasonably certain that one or more formulas or programs of the worksheet have been inadvertently altered.