THE TOWN BUDGET WORKSHEET

A LOTUS 1-2-3 SPREADSHEET FOR DRAFTING TOWN BUDGETS

Developed by:

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Local Government Program

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CREDITS

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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 New York State Office of the 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 random access memory (RAM), a copy of Lotus 1-2-3, Version 1A, 2.0, or 2.01, and PC or MS DOS, Version 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 small town, there are advantages to formulating the town budget on a computerized spreadsheet as compared to the pencil-and-calculator approach. First, this method reduces the potential for simple mathematical errors. Second, it greatly reduces the amount of time you must devote to calculating and recalculating budget figures. Third and perhaps most important, because of the ease with which recalculations can be done, a computerized budget spreadsheet enables you to experiment much more easily with different expenditure and revenue options and thereby enables you to 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 the 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 Procedures and Concepts," discusses some of the special procedures 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 as well as general guidance for making budget entries. 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 accidently 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.
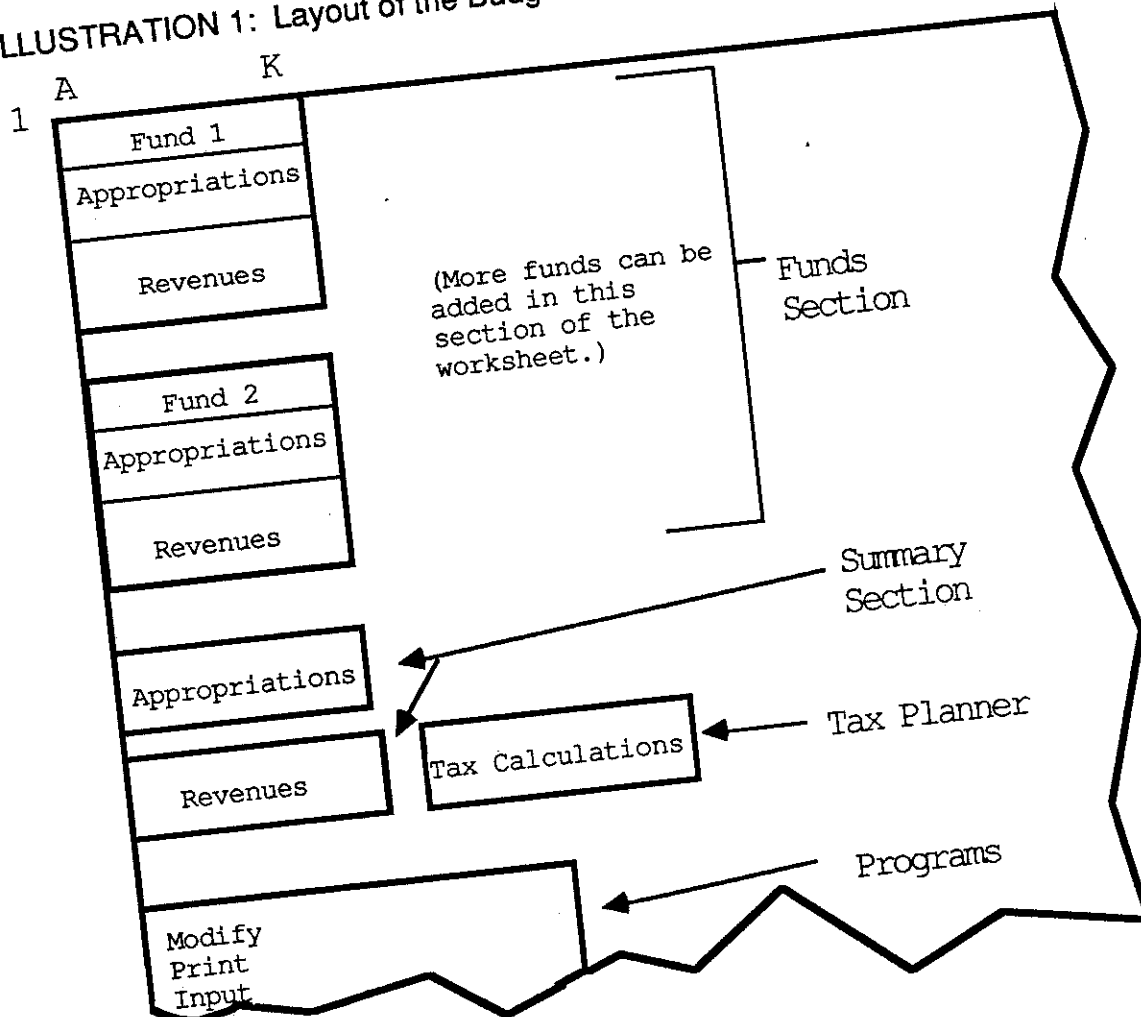
The Funds Section

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 divisio 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 fun Lines for summarizing revenues and appropriations appear at the bottom of each division. The Budget Worksheet you received has five commonly used funds built int 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," "CO," "PR," and "IN" are abbreviations for "personal services," "contractual expenditures," "capital outlay," "principal," and "interest," respectively. Built into your Budget Worksheet when you received it were fifty account titles and codes commonly used 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 often 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 with decisions on amounts for the coming year.

Figures pertaining to the budget you are developing for the coming year are entered in the next three columns. These columns correspond to the three versions of a town budget defined by the Town Law. Figures for the Supervisor's Tentative Budget should be entered in the column entitled "SUPERVISORS TENTATIVE BUDGET..."

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	PRELIM- INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	% CHANGE FROM 1986
Appropriations			******HIGHWAY FUND******						
Repair 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	6,500	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.I	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	*****.**
Tot Highway 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%
Tot Highway Fund Rev		51,694	59,744	34,127	62,294	0	0	2,550	4.3%

The town board should review and revise these tentative figures to produce figures for the <u>Preliminary Budget</u>; these revised figures should be entered in the "PRELIMINARY BUDGET..." column. After the required public hearing on this second version of the budget, figures for the <u>Adopted Budget</u> should be entered in the "ADOPTED..." column.

It is important to keep in mind that you may use these three columns not only to record decisions, but also to easily consider alternative appropriation and revenue amounts. In response to your selection of the **Calc** command, the Budget Worksheet will quickly add these columns for you and also quickly change the amounts to be raised by taxes and the corresponding tax rates in the tax planner section, as explained below.

The figures in the last two columns show the magnitude of changes between the current budget and the budget for the coming year. The "CHANGE FROM..." column shows the dollar amounts of changes, and the "% CHANGE FROM..." column converts the dollar amounts to percentages.

The figures in these two columns are calculated by the Budget Worksheet, again in response to your use of the **Calc** command. The particular figures that it selects for these calculations are determined by your choice of a "round number" or "stage" in the budgeting process:

- If you select Round 1, the figures in the "CHANGE" columns are based on the entries you make in the "BUD AS MODIFIED..." column and the "SUPERVISORS TENTATIVE BUDGET..." column.

- If you select Round 2, the Budget Worksheet again uses the "BUD AS MODIFIED..." figures, but now compares them with your entries for the "PRELIMINARY BUDGET..." column to perform the calculations for the "CHANGE" columns.

- If you choose Round 3, the "BUD AS MODIFIED..." and "ADOPTED..." figures are used 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, as shown in Illustration 2. When you are working on the computer, a special command allows you to set and reset the round number. On your monitor the current round number is always displayed 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 coming year, entering the new amounts in the appropriate column and use of the **Calc** command will quickly produce revised figures in the "CHANGE" columns.

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 FROM..." 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 FROM..." 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 the same 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 same column headings appear here as in the funds section. The programs built into the worksheet ensure that the totals from the funds are transferred correctly and automatically to the same column of 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 enter any numbers in this part of the worksheet.

This section is intended to help you analyze your budget in a number of ways. By showing totals for each fund that you are using, the summary section facilitates comparisons among funds. In addition, its formulas sum appropriation figures for all funds for each column and do the same for revenue data. Thus, you can easily determine the changes from year to year in the appropriation and revenue data as well as compare one year's appropriation data with its revenue data. The "CHANGE FROM..." and "% CHANGE FROM..." columns also may help you make a number of possibly helpful comparisons -- for example, a comparison of the percentage changes in total appropriations and total revenues for the coming year.

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 **Calc** command or the commands for bringing up these tables or printing your work.

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

ILLUSTRATION 3: Illustration of Summary Section from Budget Worksheet.

TOWN OF ROCKY POINT Round #: 1 25-Sept-86
1987 Budget - Appropriations Summary 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	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

ACCOUNTS	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%

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).

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.

The Tax Planner

The next section is the tax planner, as shown in Illustration 4. For each fund, it carries forward totals of appropriations 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, by fund, the sums of (1) your estimates of unexpended balances that will be available at the end of the year and (2) any amounts of special reserves to be appropriated for the coming year. Use of the **Calc** command will then cause the computer to subtract the sum of revenues, unexpended balances, and appropriated reserves from the amount of appropriations for each fund, thereby generating in the fifth column the amoutns 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	Appro-priations 1987	Less Estimated Revenues	Less Fund Balance & Approp. Reserves	Amt to be Raised By Tax	Taxable Assessed Value	Implied Tax Rate $$ per Thousand	Cur Year Tax Rate $$ 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 "SUPERVISORS 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 these columns of the tax planner section when you use the **Calc** command or the commands 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 "TAXABLE ASSESSED VALUE" column, you must enter the total taxable assessed property value for each fund, and in the "CUR YEAR TAX RATE..." column, you must enter the tax rate for the current year for each fund. Use of the **Calc** command will then generate tax rates for the coming year for all funds in the

seventh column ("IMPLIED TAX RATE...") 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 use the **Calc** command or the commands 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: <u>DO NOT CHANGE ANYTHING IN THE PROGRAMS SECTION. TAMPERING WITH THE PROGRAMS CAN CRIPPLE YOUR BUDGET WORKSHEET</u>.

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 make a backup copy of the original Budget Worksheet, to start and end budgeting sessions, and to save "interim" copies of your work during budgeting sessions. The main concepts that have to be mastered are the primary menu commands that have been built into this worksheet.

The procedures covered here are explained in a "how-you-do-it" fashion. At this point, you should only do the first two of these procedures (making a backup copy and loading the budget worksheet). Study the explanations of the other procedures so that you will understand how to do them when you use the Budget Worksheet later.

More detailed explanations of the special commands of the Budget Worksheet are found in the next section, the "Directory of Commands." After studying that section, you will be ready to move ahead with the instructions found in the succeeding section entitled "Completing Your First Session."

An Important Precaution:
A Backup Copy

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. DO THIS NOW by taking these steps:

1) Put your DOS disk into Drive A of your computer, and turn on the computer. (If it has a hard disk, use the necessary commands to enter DOS.)

2) When the computer is ready to accept a command, remove the DOS disk from Drive A, and insert your Town Budget Worksheet disk into this drive. (If you have a hard disk, simply put the Town Budget Worksheet disk into Drive A.)

3) Insert a <u>formatted</u> disk (see your DOS manual for formatting instructions) into Drive B. Type "Copy A:*.* B:*.* " and press RETURN. This command tells the computer to "Copy all files on the disk in Drive A onto the disk in Drive B." (If your computer has a hard disk and only one floppy disk drive, DOS will give you instructions for using Drive A as both Drive A and Drive B. Execute the instructions given in this step, remembering that the original Budget Worksheet disk goes in Drive A and the backup copy disk in Drive B).

4) Once the copying is complete, type "Dir B:" and press RETURN. (If you have only one floppy disk drive, make sure you have the backup copy in the floppy disk drive, and simply type "Dir" and press RETURN.) This command instructs the computer to list the files on the disk in Drive B. You should check this list to confirm that the copying was done correctly. This list should contain the following four files: **Budget.WKS, Tester.WKS, Budget.WK1,** and **Tester.WK1.**

5) Remove your backup disk from the computer, attach a label with the disk name and the current date, and <u>STORE IT IN A SAFE PLACE</u>.

Use your backup copy if you damage the original copy, misplace the original disk, or need to recover from a failed disk or another computer problem. If you do need to use your backup disk, make a new backup disk before you begin to use the old one.

Loading the Budget Worksheet

When you wish to use the Budget Worksheet, turn on your computer and load DOS. If the screen prompts you for the date and the time, enter the current date. This is important because your printouts will be automatically dated according to the date you enter into the computer. Correct dates on your printouts will help you distinguish among them.

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 spreadsheet 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 file entitled **Budget** (or **Budget.WK1** if you are using Version 2.0 or 2.01 of Lotus 1-2-3).

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

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, <u>not</u> 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, <u>the **Keep** command will replace the contents of the old file with the worksheet you have just developed</u>.

2) If you wish to save your work under a different file name, use the **Quit** command to leave 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, hold down the ALT key and tap the M key once.

Ending a Session

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

1) As explained above, if you simply wish to write over 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, end your Lotus 1-2-3 session by selecting **Quit** from the Budget Worksheet Main Menu and then using the Lotus 1-2-3 **QUIT** (/Q) command.

2) Also, as explained above, if you wish to save the file under a different name, use the **Quit** command to leave 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, 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 the Primary 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 "MENU" or "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), hold down the ALT key and tap the M key once.

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 of your screen. This is the Budget Worksheet 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 takes 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, the **Input** function will "lock in" (cause to remain in view on the screen) the column titles in the funds section, and the **Tax rate** function will do the same for 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 Worksheet 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 worksheet to the disk in the drive IF this disk already has a file with 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 the whole worksheet after each entry.

Typical Menu Selection Path

Illustration 5 shows the 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 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 the "CHANGE" columns. You choose the **Summary** function to help you analyze your work by comparing fund totals and then choose the **Input** function again to return to the funds section to revise line-item entries as necessary. Similarly, you use the **Tax rate** function to see the overall results of your particular line-item entries in terms of real property tax rates. As you complete portions of your work, you use the **Print** function to provide you with printouts for your review. When a budgeting session is completed, you use the **Keep** function to quickly save your work to the disk.

ILLUSTRATION 5: Typical Menu Selection Path During Budgeting Session.
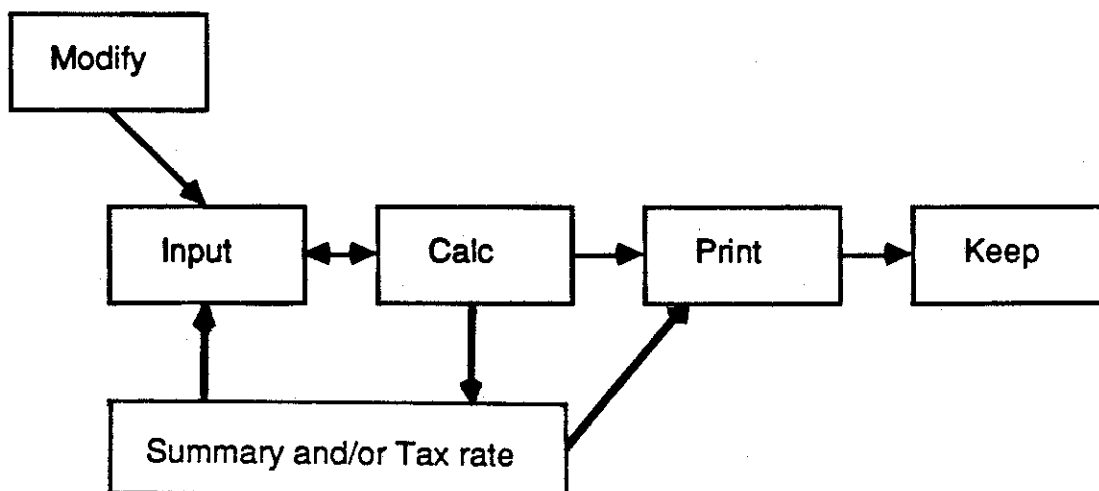
IV. DIRECTORY OF COMMANDS

Now that you understand the basic commands of the Budget Worksheet, you are ready for an in-depth explanation of all of its commands. You may wish to load the Budget Worksheet (see the preceding secion) and actually select the commands as you read about them here.

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 (hold down ALT, tap M once) will return you to the Main Menu and ALT and I (same procedure) will bring up a special "Input Help Menu". This menu provides special additional functions for adding and deleting line-items and copying numbers from adjacent cells. (A description of the Input Help Menu appears next.) You are now ready to enter budget figures and use Lotus 1-2-3 commands.

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 may call upon the Input Help Menu to help you quickly enter line-items. To use the functions provided by the Input Help Menu, you must first move the cell pointer into the cell or row where you wish to make a change. Next (1) hold down the ALT key and tap the I key once and then choose from the menu or (2) depress the ALT key and then tap the appropriate letter key indicated below. The choices provided by the Input Help Menu are as follows:

1) **Copy** (ALT and C) This command copies the figure from the immediate left to the cell that the cell pointer is currently occupying and then moves the cell 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 cell pointer 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 command 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 Locus 1-2-3 environment.

Summary

When you select **Summary**, 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 funds section. Simultaneously depress the ALT and M keys (hold down ALT, tap M once) 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 the sum of unexpended balances and appropriated reserves, taxable assessed value, and the current year's tax rate in dollars per thousand. Next, you go to the Main Menu to use the **Calc** function and then return to the tax planner section. (Alternatively, you may be able to simply press the F9 key; see the explanation of **Calc** below.)

These choices cause the Budget Worksheet to recalculate again, thereby providing original or updated figures for the "IMPLIED TAX RATE..." and "% CHANGE FROM CUR YEAR" columns. To return to the Main Menu, hold down the ALT key and tap the M key once.

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 screen 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 entries. 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 these entries, select **Skip** and you will be taken back to the **Modify** menu. If you

would like to change the name or the year or both, 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 the RETURN key.)

- "Type the year and press RETURN" -- Type the year for which you are developing the budget and press the RETURN key.

Once you enter a year here, all the years in the column headings and titles of the funds, summary, and tax planner sections will be adjusted accordingly. For example, if you enter 1989 for the year for which you wish to develop a budget, the computer will add 1988 to the "BUD AS MODIFIED..." column and 1987 to the "LAST YEARS ACTUAL..." column.

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 screen 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 cell pointer 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 cell pointer 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 cell pointer. 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 screen 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 spaces. 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 <u>where you wish to insert the fund</u>. 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 no more than 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 using the **Input** function to review the worksheet.

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 acomplished 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, leave 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. Important: You must load the worksheet before making this change.

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 pointer 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. During the print job, the cell pointer will highlight the fund being printed.

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 Budget Worksheet Main Menu again, hold down the ALT key and tap the M key once.

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 of the same name in the computer's RAM. 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 your entries for a particular fund or the effects of the entries you have made on the "CHANGE FROM..." and "% CHANGE FROM..." columns. It should also be used when you are working in the tax planner section after you have made entries in the "LESS FUND BALANCE & APPROP. RESERVE," "TAXABLE ASSESSED VALUE," and "CUR YEAR TAX RATE..." columns.

When you select **Summary, Tax rate**, or **Print** from the Main Menu, the Budget Worksheet will automatically perform a recalculation. If, however, you move from the funds section of the worksheet to the summary or tax planner section 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. To avoid this situation, <u>always return to the Main Menu and use it to move to the summary or tax planner section</u>. It is not advisible to use the F9 key in this situation instead of returning to the Main Menu.

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 has built into it five funds and fifty line-items 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. The **Modify** function helps you do this. To add and delete line-items, you may use the worksheet's Input Help Menu or certain Lotus 1-2-3 commands, as explained later.

- 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 worksheet 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 funds 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 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 you do not need for 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 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 reprint the worksheet or a portion of it.

6) When Step 5 is successfully completed, save the modified worksheet under a new name by leaving 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 because you have just finished a group of major steps in modifying the original worksheet. Saving now will reduce the recovery time if you make mistakes after this point that cannot be easily corrected.

7) Prepare a list of all account titles and accompanying account codes necessary for the three years of operations you will cover in developing your budget. 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 -- for example, an account that is needed for the coming year but was not in the budget for this year or the preceding year.

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 may use the Input Help Menu to add and delete lines. If you wish to add a number of adjacent lines as a group, you may use the Lotus 1-2-3 **WORKSHEET, INSERT, ROW** (/WIR) command, and then use the **COPY** (/C) command to copy the proper format and formulas for the new rows from a nearby row.

If you wish to delete a number of adjacent lines as a group, you may use the Lotus 1-2-3 **WORKSHEET, DELETE, ROW** (/WDR) command.

If you wish to delete a number of adjacent account titles and codes but maintain the space they occupy for new titles and codes, you may use the Lotus 1-2-3 **RANGE, ERASE** (/RE) command. This command will not erase the cell formats or the "CHANGE" formulas for the cleared lines if you include only the cells for the account titles and codes in your commands. Alternatively, you may simply type the new title and codes over the old ones, pressing RETURN after each new entry.

The Budget Worksheet comes with a number of "function" titles built into the appropriations division of the General Fund -- for example, "General Government Support." You may wish to add additional function titles to this appropriations division and perhaps add them to the appropriations divisions of other funds as well. If so, you will probably want to leave a blank row above each title and underline each title in the row below it by typing in an apostrophe and then using the HYPHEN key. Also, your budget printouts will be easier to read if no entries appear in the "CHANGE" columns for the three rows needed for a title.

The adding of three rows for a function title with no entries in the "CHANGE" columns can be accomplished by three different methods.

The first method requires that you use the Lotus 1-2-3 **WORKSHEET, INSERT, ROW** (/WIR) command to insert three blank rows in the appropriate location. This command will insert rows with cells that have no format or formula entries. If you later decide to use these rows for line-items, you will have to use the Lotus 1-2-3 **COPY** (/C) command to copy the format and formula entries from a row above or below to these rows.

The second method requires that you use the Lotus 1-2-3 **RANGE, ERASE** (/RE) command to erase three adjacent account titles and codes that were built into the worksheet when you received it. If you use this method to create space for a function title, you must use the same command to erase the formulas for the "CHANGE" columns for the three rows. (The use of this command will not affect the format entries for the "CHANGE" columns.) If you later decide to use these rows for line-item entries, you will have to use the Lotus 1-2-3 **COPY** (/C) command to copy the formulas from an adjacent row to the "CHANGE" columns for these rows.

The third method for building in the three blank rows for a function title requires that you use the **Add line** function of the Input Help Menu three times. In this case, you delete and add the formulas for the "CHANGE" columns in the same ways as explained immediately above for the second method.

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) Make sure that you have saved a copy of your work. <u>This is very important</u>.

b) Start with your modified budget worksheet in the computer's RAM. (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. <u>IMPORTANT</u>: You must not have put budget figures into the worksheet yet.

c) Insert the disk containing **Tester** into the drive where you loaded your worksheet. If **Tester** is on the disk that is already in this drive, this step is unnecessary.

d) Turn on your printer and align the paper.

e) Position the cell pointer in Cell L1 in your modified worksheet.

f) Enter the following Lotus 1-2-3 commands: **FILE, COMBINE, COPY, ENTIRE FILE** (/FCCE). Select the file called **Tester** (or **Tester.WK1** if you are using Version 2.0 or 2.01 of Lotus 1-2-3).

g) Position the cell pointer in Cell L3. Enter the Lotus 1-2-3 commands **RANGE, NAME, CREATE**, type in "\T," and press the RETURN key twice (/RNC \T <RETURN> <RETURN>).

h) To start the **Tester** program, hold down the ALT key and tap the T key once. 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 a copy with the **Tester** numbers.

i) 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 worksheet and testing its calculating abilitites, you should go ahead with inputting numbers for your budget.

While inputting numbers you may find it useful to "lock in" (cause to remain in view) 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 move the cell pointer to the top left-hand

corner of the funds section, position it 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 FROM..." and the "% CHANGE FROM..." columns come from the "SUPERVISORS TENTATIVE BUDGET...," "PRELIMINARY BUDGET...," or "ADOPTED..." columns, depending upon the round number you select. (See the first page of the "Directory of Commands" section under **Reset** for an explanation of this feature of the worksheet.)

If the figures that you wish to enter in a particular section of the budget for the second or third round are mostly the same as those for the previous round, you can save considerable time by using the Lotus 1-2-3 **COPY** (/C) command . This command enables you to copy from the previous round a whole column of figures with a few key strokes. Once you have done this, simply type into the appropriate cells the few figures that are different from the previous round's figures. Important: Stay between the broken lines at the top and bottom of a fund's appropriations or revenues division when you use the **COPY** command for this purpose. Trying to copy figures from more than one of these divisions with only one use of this command will make unwanted changes in your worksheet.

As you make numerical entries, be careful not to enter a figure into a cell that contains a formula for calculating the figure to be displayed there. If you do this, your entry will displace the formula, and the Budget Worksheet will not make the calculation for this cell for you. For example, in the tax planner section, the Budget Worksheet is programmed to calculate the figures for the "AMT TO BE RAISED BY TAX" column.

If you type an amount into a cell in this column, the formula for that cell will disappear, and the Budget Worksheet will be incapable of automatically calculating this cell's correct entry the next time you use the tax planner section.

If you suspect that you may have done this for a particular cell, put the cell pointer on the cell. Then look at the Lotus 1-2-3 "Status" line (the top line) in the control panel at the top of your screen. If no formula appears there and you are sure that one should, your suspicion is confirmed.

There are two ways to correct such a mistake. One is to use the Lotus 1-2-3 **WORKSHEET, ERASE** (/WE) command to erase the worksheet from the screen and then use the **FILE, RETRIEVE** (/FR) command to retrieve an undamaged version of the worksheet from your Town Budget Worksheet disk. If you have done considerable work on your budget since the last time you saved to a disk, it will be better to use the second alternative if you can. The second alternative involves using the Lotus 1-2-3 **COPY** (/C) command to copy the needed formula from a nearby cell. This command will automatically adjust the copied formula so that it is appropriate for its new location. If you have erased all formulas of a similar nature, this, of course, will not be possible.

When you are ready to move from the funds section to the summary or tax planner sections, remember to use the Main Menu. 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.

<u>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</u>. 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 correct 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 a correct worksheet. <u>When you think there is a major problem, do not save your work to the disk.</u> 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 you have somehow left the Budget Worksheet Main Menu environment and are now in the regular Lotus 1-2-3 environment. To reenter the Budget Worksheet Main Menu, hold down the ALT key while you tap the M key once.

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 hold down the ALT key while you tap the M key once.

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, simultaneously depress the ALT and M keys to reenter the Budget Worksheet 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 **Input** function automatically locked the column headings for the funds section in place. When you moved around the worksheet but did not use the Main

Menu, you did not activate the instructions to unlock this first set of 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 pointer to the left in the tax planner section, and suddenly the "CHANGE FROM..." AND "% CHANGE FROM..." 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 pointer back to the right until the first column of figures you see is the "Appropriations..." 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. First, erase the worksheet you are currently working on by using the Lotus 1-2-3 **WORKSHEET, ERASE** (/WE) command. Second, if you saved your work to a previous point to a disk, use the Lotus 1-2-3 **FILE, RETRIEVE** (/FR) command to retrieve this file. If you do not have such a file, use the same command to retrieve the original Budget Worksheet; then begin your work again. <u>Note</u>: <u>Do not save</u> 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 building 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) <u>do not save</u> 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 Worksheet, 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. <u>Important Note</u>: 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: This worksheet has been set up in <u>manual</u> recalculation mode. Typically, when you use Lotus 1-2-3, you use the <u>automatic</u> recalculation mode -- whenever you enter a number, Lotus 1-2-3 recalculates the worksheet. However, because of the complexity of this worksheet, you would have to wait after each entry for the recalculation to be completed if the automatic recalculation mode had been used.

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 FUND BALANCE & APPROP. RESERVES" and "TAXABLE ASSESSED VALUE" 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 (use 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: The worksheet should be calculating a number for a particular cell in the tax planner section, but it isn't.

Solution: You may have accidentally entered a figure directly into this cell, thereby erasing its formula. The instructions on pages 40-41 explain how to determine if this is the problem and how to correct it.

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. The proper format choices are "," and "0".

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 FROM..." and "% CHANGE FROM..."cells 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 **Del line** function to delete this line and then unlock the titles and add the line again. If you should happen to use the Budget Worksheet Main Menu during this process, the column headings will again be locked in place; otherwise they will not. Alternatively, you can erase the misplaced formulas by using the Lotus 1-2-3 **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 the SHIFT key down, you may have held down the ALT key. Thus, when you typed a letter, you accidently 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 any file you have made of your work to an earlier point or from your original Budget Worksheet. 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 exists. 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. <u>Note</u>: You may want to review the comments on the **Keep** function in Section III of this manual.

Problem: The formulas in the "CHANGE FROM..." and "% CHANGE FROM..." 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. <u>Note</u>: You may also be able to use the F9 key--see the comments on this key at the top of page 47.

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 accidently 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) Make sure that you have saved a copy of your modified worksheet before you begin. <u>This is very important</u>.

2) Start with your modified budget worksheet in the computer's RAM. (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. <u>IMPORTANT</u>: You must not have put budget figures into the worksheet yet.

3) Insert the disk containing **Tester** into the drive where you loaded your worksheet. If **Tester** is on the disk that is already in this drive, this step is unnecessary.

4) Turn on your printer and align the paper.

5) Position the cell pointer in Cell L1 in your modified worksheet.

6) Enter the following Lotus commands: **FILE, COMBINE, COPY, ENTIRE FILE** (/FCCE). Select the file called **Tester** (or **Tester.WK1** if you are using Version 2.0 or 2.01 of Lotus 1-2-3).

7) Position the cell pointer in Cell L3. Enter the Lotus 1-2-3 commands **RANGE, NAME, CREATE**, type in "\T," and press the RETURN key twice (/RNC \T <RETURN> <RETURN>).

8) To start the **Tester** program, hold down the ALT key and tap the T key. 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 accidently saving a copy with the **Tester** numbers.

9) 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 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.

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 division 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 division of the Highway Fund of Illustration A1. The totals for the two appropriations divisions should also be the same.

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-Sep

ACCOUNTS	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	%CHAN(FR(19.
Appropriations									
****** HIGHWAY FUND ******									
Repairs PS	DA5110.1	1	2	3	4	5	6		
Repairs CE	DA5110.4							2	100.0'
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	0	**** *
								0	**** *
Total High. Fund Approp.		2	4	6	8	10	12	2	100.0%
Revenues								4	100.0%
Ser oth gov	DA2300	7	9	11	13	15	17		
Int & earn	DA2401							4	44.4%
Eq rental	DA2416							0	**** *
CHIPS	DA3501	7	9	11	13	15	17	0	**** *
Total High. Fund Rev.		14	18	22	26	30	34	4	44.4%
/////////////								8	44.4%
Appropriations									
******FIRE DIST. FUND******									
		1	2	3	4	5	6		
Totol Fire Dist. Approp.		1	2	3	4	5	6	2	100.0%
Revenues								2	100.0%
		7	9	11	13	15	17		
Total Fire Dist. Rev.		7	9	11	13	15	17	4	44.4%
								4	44.4%

In the same manner, <u>if the appropriations or revenues division of a fund in your printout has only one account title</u>, compare the numbers in your printout for that line to those shown here for the matching division of the Fire District "Fund" of Illustration A1. For example, if the <u>revenues</u> division of a fund in your printout has only one account title, then that line should have the same numbers as shown in Illustration A1 for the sole account title of the <u>revenues</u> division 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 FROM..." 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.

As before, in checking your printout figures against the <u>summary</u> sections shown here, you must keep in mind how many account titles there are (one vs. two or more) in the appropriations and revenues divisions 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 account title in both its appropriations and revenues divisions. (Check these numbers against the Fire District Fund totals for appropriations and revenues of Illustration A1.)

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

TOWN OF FORT HOPE   Round #:   1   25-Sept-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	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	%CHANGE FROM 1986
2A		2	4	6	8	10	12	4	100.0%
1A		1	2	3	4	5	6	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	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	%CHANGE FROM 1986
2R		14	18	22	26	30	34	8	44.4%
1R		7	9	11	13	15	17	4	44.4%

Tax Rate Schedule   Round #:   1   25-Sept-86
Summary of Town Budget for 1987

Fund	Appro-priations 1987	Less Estimated Revenues	Less Fund Balance & Approp. Reserves	Amt to be Raised By Tax	Taxable Assessed Value	Implied Tax Rate $$ per Thousand	Cur Year Tax Rate $$ 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 <u>Round 2</u> 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	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	%CHANGE FROM 1986
					8	10	12	6	150.0%
2A		2	4	6	4	5	6	3	150.0%
1A		1	2	3					

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

FUND	CODE	LAST YEARS ACTUAL 1985	BUD AS AMENDED 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
					26	30	34	12	66.7%
2R		14	18	22	13	15	17	6	66.7%
1R		7	9	11					

28-Oct-86

Tax Rate Schedule Round #: 2
Summary of Town Budget for 1987

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

ILLUSTRATION A4: Expected Numbers for a Tester Printout for <u>Round 3</u> 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	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	%CHANGE FROM 1986
2A		2	4	6	8	10	12	8	200.0%
1A		1	2	3	4	5	6	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	SUPERVISORS TENTATIVE BUDGET 1987	PRELIM-INARY BUDGET 1987	ADOPTED 1987	CHANGE FROM 1986	%CHANGE FROM 1986
2R		14	18	22	26	30	34	16	88.9%
1R		7	9	11	13	15	17	8	88.9%

Tax Rate Schedule
Summary of Town Budget for 1987   Round #: 3   18-Nov-86

Fund	Appropriations 1987	Less Estimated Revenues	Less Fund Balance & Approp. Reserves	Amt to be Raised By Tax	Taxable Assessed Value	Implied Tax Rate $$ per Thousand	Cur Year Tax Rate $$ 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%

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 an Appropriations division with 2 or more account titles;

- "1A" means that the appropriations data shown here are what you should expect for an Appropriations division with 1 account title;

- "2R" means that the revenues data shown here are what you should expect for a Revenues division with 2 or more account titles;

- "1R" means that the revenues data shown here are what you should expect for a Revenues division with 1 account title.

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 account title or two or more account titles. 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 is abbreviated "2A + 2R";

- A fund with 2 or more account titles in its Appropriations division and 1 account title in its Revenues division is abbreviated "2A + 1R";

- A fund with 1 account title in its Appropriations division and 1 account title in its Revenues division is abbreviated "1A + 1R";

- A fund with 1 account title in its Appropriations division and 2 or more account titles in its Revenues division is 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 provided 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 the expected number for a column total should be, then it is reasonably certain that you have accidently 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-tems should all have "0" entries in the

"CHANGE FROM..." column and "*******" entries in the "% CHANGE FROM..." 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.