Budget Time

By Dennis Thorp

It's that time of year again, and our hard-working superintendent, John Q. Grassmanager, is ready to get to work on this annual task. First the necessities: a fresh cup of coffee; radio tuned to a favorite station; and the "Do Not Disturb" sign on the door. Next, turn on the computer and bring up the spreadsheet with last year's budget. The first item of business is to change the date from "88" to "89", making sure that the spreadsheet understands that in this case the numbers are used as "labels" and not values. That simple concept had sparked many an angry outburst when the spreadsheet had behaved "unpredictably" for him, until one of his children had explained what he was doing wrong.

Then move the cursor to the block that has the line item totals and multiply it by the increase in the Consumer Price Index (CPI). For our hypothetical budget we will use 3.5%, so we will be multiplying by 1.035. Next, copy the increase formula over the whole range of budgetary lines, push the F9 key to recalculate the entire spreadsheet, and send the result to the dot matrix printer. Now it's time to put your feet up, sip the coffee and examine the first draft. Elapsed time: Five minutes.

Next our hero saves this first draft as "BUDGET89", after making a note of the proposed total, erases BUDGET 89 from the RAM and brings up another spreadsheet "LNGTRM88". File names can be up to eight characters long. This file is used to chart the relationship of the budget totals to increases in the CPI over time. John has been at this particular course for ten years, and even though he has records that go back thirty years farther, the previous superintendents had followed no discernible pattern when preparing budgets, and their figures were only used for historical interest. He added a new line for the current year's CPI and proposed 1989 budget total. A push of the F10 key brings up the new graph including the latest figures. Because of John's good management,

the CPI line has been going up at a slightly faster rate than the budget line. This next year might be the time to make a slight correction. Hitting the "ESC" key, John goes back to the numbers and increases the proposed 1989 budget total by several thousand dollars. Another push of the "F10" key and a new graph is displayed. This brings the two lines much closer together. After making note of this new figure and saving the worksheet as "LNGTRM89" and erasing it from RAM, "BUDGET89" is recalled. Since each line item is also listed as a percentage of the total, entering the new value for the total and recalculating distributes the increases to all the line items. He then sends this to the letter quality printer. Totally exhausted by this ten minutes of work, John decides his coffee needs to be warmed up.

While waiting for the printer to finish, John thinks back to the first budget he prepared, more than 20 years before, when he was just out of college, and on his first job. The previous year's budget was no help, as the board wanted a complete break with the past, and an upgraded program. That one had been worked out in pencil on a yellow legal pad, and he had turned it in that way, erasures, sweat stains and all. The board had ripped it to shreds and returned it to him for further work. Several revisions and a few weeks later, a budget was finally accepted. Unfortunately, it was more the board's vision than his. Over the years, he got better, but not much faster. Typing the final version got a better reception, but he never would be a fast or accurate typist. Once he even had a budget rejected because of mathematical errors.

At this point, the 1989 budget increase is at 5.5% instead of the original 3.5%. Now he is satisfied with the total and only needs to adjust a few of the categories to get to the final version. As he examines the revised draft, some thoughts come into his mind. Maybe this is the year for his big raise. Might as well make that category 10%.

"You can't get it if you don't ask," he figures. Also, if he gives the board something easy to cut, maybe they won't look as closely at some of the other categories. New equipment is another category that could use some extra money. That new flail mower deck would really come in handy. They had been very lucky on equipment repairs and disease problems, so maybe a 2.5% increase would be adequate for these categories.

Two weeks later, the board has reviewed the proposed budget and approved everything except his raise. They put that at 6% and distributed the other 4% to other categories. The new construction project had also been reviewed and approved. The charts and graphs he had been able to show the board helped to convince them to move in the direction he wanted. Status reports for the current year were also accepted, and they authorized moving some unspent funds into other categories.

It hadn't always been like this. The computer had come with the new irrigation system, five years before. For the first two years, it had mainly gathered dust and it was only after attending a lecture at the national convention that he had really become interested in exploring the potential of the machine. A former employee had designed the first budget spreadsheet and a spreadsheet that he had downloaded from *TURFBYTE* had given him many more ideas. Now he could even write a passable "macro". Even though his job was accurately described as "keeping the grass green," he found that the computer made getting his ideas approved by the necessary committees a lot easier. They seemed to be more impressed with reports if they came from a computer.

The preceding example shows just a few of the possibilities of an electronic spreadsheet. Having taught many people to be proficient in their design and use, from students and secretaries to successful business

people, one consistent problem has shown up. People refuse, for some reason, to spend a couple of hours reviewing the *TUTORIAL* disk that comes with the program. I used to get a lot of calls asking me to solve some problem someone was having with a spreadsheet. Those calls dropped by 90 percent after I started asking those people if they had reviewed the disk. If the answer was "No," then I referred them to the proper section of that disk. Teaching people to be self-sufficient in finding answers to their own questions was better for all of us.

One question that was submitted from the readers was on selecting the "best" word processing program. Since, as I mentioned in a previous article, my wife and I use different word processing packages, there is no "best" program. There are literally hundreds of these packages on the market and most of them have some merit. The choice really is a matter of your personal preference and knowing the limits of your hardware. It will be necessary to do some reading and shopping. The ones that are termed "easy to learn" may turn out to have very few of the "nice to have" features that make word processing such fun. First point: All programs will perform identically when it comes to entering text; it is only in the editing, storage and recall phases that differences will show up. Nice to have features include a thesaurus and spelling checker.

Find out how "big" the program is. Will it all fit on one disk? How much RAM is required? Does it require a hard disk for efficient operation? My opinion is that all programs perform better on a hard disk and those of you who have had to sort through a pile of floppy disks to find one that you need, will probably agree with me. Also, floppy disks do get dirty and will eventually fail. Hard disks will eventually fail also, but generally have a much longer life. How do you make backup copies of files? The one I use makes a backup copy every time I update a file. This feature has come in handy more than once. The most miserable feeling in computing is to know that somehow your one and only copy of a file has become unusable. That is a mistake that users generally only make once, but be confident that *everybody* has done it at least once. Some, two or three times. Next, check out a book store to see which programs have become popular enough to have an aftermarket book written about them. If there are no books on the program that a software vendor has been raving about, beware. Being a pioneer has advantages, but it is always lonely. These books are generally very helpful. For some rea-

son, good programmers are not good at writing instructions on how to use their programs. Talk to other superintendents. It is always nice to have someone to talk to when things go wrong, as they inevitably will. Invest some time in making the choice, rather than investing the time in regretting your choice later. Note: In twenty seconds, the computer checked this whole document and corrected three typos. It won't correct context, for instance when I type *the* when I meant *then*.

We've all been struggling, trying to survive the 1988 season, but I appreciate the time that has been given to discuss with me ideas for this column. Keep the cards and letters coming, folks.

Next month: Project Management software.