INSTRUCTIONS FOR THE CITIZEN'S GUIDE SPREADSHEET

Note: The years on a local unit's Citizen's Guide will be different than the years on the local unit's Projected Budget Report.

The spreadsheet is organized by tabs. The first tab to the right of the "Instructions" tab is titled "Data Input" and is the tab where the majority of the information will be entered. Each tab has a Commentary box where supplemental information can be added. The next four tabs contain the Citizen's Guide and is organized as follows:

1. Revenues
2. Expenditures
3. Position
4. Obligations

To enter information in the "Data Input" tab, you will need to have copies of your financial statements, trial balances, or F-65 forms. To use the spreadsheet:

1. Rows 2 and 3 enter your Local Unit Name and Local Unit Code in the yellow highlighted boxes.

2. Rows 8 through 33 present the revenues and expenditures from all governmental funds.

    a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).

    b. If you have any revenue or expenditure categories that are not being used by your local unit, please "Hide" those rows on the "Data Input" tab. This will remove them from the graphs so that the graphical presentation will be easier for the citizen to understand.

3. Rows 34 through 41 present the financial position (fund balance) as of the balance sheet date.

    a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).

    b. If you have any financial position (fund balance) categories that are not being used by your local unit (i.e., you have no commitments or you have no assignments etc.), please "Hide" those rows on the "Data Input" tab. This will remove them from the graphs. The law does not require you to restate fund balances for years prior to the implementation of GASB 54. It is optional, but encouraged.

4. Rows 44 through 61 present the liabilities not counted on a modified-accrual basis. This represents the funded status of all "defined benefit" employee benefit plans (pension plans, retiree health care, or any other post-employment benefit (OPEB) plans).

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    a. **If you do not have any unfunded pensions or unfunded OPEB, please note that in the Commentary box on the "Obligations" tab.**

    b. Information for this section should be in the footnote disclosures of your annual financial statements; it is also available in your actuarial valuations.

    c. Many local units do not have annual information related to the actuarial accrued liability (AAL) for retiree health care plans. For those communities, we recommend estimating the information between valuations so that a fair picture can still be obtained. For example: if the 2007 AAL was $5 million and the 2010 AAL was $8 million, you could estimate to $6 million for 2008 and $7 million for 2009.

5. Rows 64 through 73 present the debt information. This represents all governmental liabilities not already reported in the funds themselves.

    a. **If you do not have any debt, please note that in the Commentary box on the "Obligations" tab.**

    b. Information for this section generally can be found in the footnote disclosures of your financial statements.

6. Row 75 presents population information. This section is presented so that you can compute measures on a per-capita basis, and will make it easier for comparisons with other local units in the future. For 2010, the population count should agree with the U.S. census figures. For all other years, estimates of population are generally available through your regional council of governments.

7. Rows 78 and 79 enter the "Contact Information" in the yellow highlighted boxes.

8. Rows 85 through 89 are grayed out and should be ignored. This section is necessary in order for the interactive revenue and expenditure charts to operate properly.

On the "Revenues" and "Expenditures" tabs, box number 4 has been built as an interactive chart. When this is put on your website, the user can choose any revenue (expenditure) from the drop-down list and see the historical trend for that particular revenue (expenditure).

Before publishing the Citizen's Guide to your website, we highly recommend you "Hide" the "Data Input" tab and the "Instructions" tab so that this document will be user-friendly. To hide a tab (or row), right click on the tab (or row) and select "Hide".

Make sure when you print or save this document to a PDF, you use the "Print Entire Workbook" option. Then the entire Citizen's Guide will be in one document.