

Ottawa budget tutorial

1. Log on to the Ottawa budget [website](#).
2. To understand the budget process, click the “Learn Moore” link under “Understanding your City budget.”
3. Click the “Learn Moore” link under “Budget 2018”.
4. Read the content. Once you reach the bottom of the page, stop at the section “Budget 2018 Alternative Accessible Format”.
5. There are two key factors to consider before deciding which set of budget numbers you want to use for your assignment: the figures are in the thousands, which means adding three zeros; and each table ONLY contains aggregate or summary figures for each program. So, for instance, the first link – “2018 Operating Budget Summaries” – contains aggregate figures for corporate expenses such as salaries. However, there’s no breakdown of salaries by employees. So, once you’ve identified an area of interest,

be sure to ask for a detailed breakdown, a point that will be repeated at the end of this tutorial.

6. Let's work with "Community and Social Services Operating Budget Summary".

	2016	2017	2018		\$ Change over 2017 Budget
	Actual	Forecast	Budget	Adopted	
Expenditures by Program					
GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70
Social Services	258,890	238,470	237,430	244,915	7,485
Children's Services	122,844	124,818	122,708	154,008	31,300
Housing Services	170,741	199,093	197,698	201,460	3,762
Long Term Care	66,819	66,993	64,173	65,824	1,651
Partner & Stakeholder Initiatives	24,519	25,541	25,541	26,171	630
Gross Expenditure	647,708	658,368	651,003	695,901	44,898
Recoveries & Allocations	-34,780	-24,962	-24,962	-25,116	-154
Revenue	-416,199	-438,895	-433,460	-476,505	-43,045
Net Requirement	196,729	194,511	192,581	194,280	1,699
Expenditures by Type					
Salaries, Wages & Benefits	125,090	123,023	122,007	127,699	5,692
Overtime	337	281	165	170	5
Material & Services	10,604	11,688	11,688	12,346	658
Transfers/Grants/Financial Charges	496,675	510,023	503,790	542,094	38,304
Fleet Costs	8	5	5	5	0
Program Facility Costs	9,961	9,843	9,843	10,082	239
Other Internal Costs	5,033	3,505	3,505	3,505	0
Gross Expenditures	647,708	658,368	651,003	695,901	44,898
Recoveries & Allocations	-34,780	-24,962	-24,962	-25,116	-154
Net Expenditure	612,928	633,406	626,041	670,785	44,744

7. Click the "Enable Editing" tab in the "PROTECTED VIEW" BAND ABOVE THE TABE.

8. Select and copy (using the shortcuts on your keyboard), click the "+" sign to the right of the worksheet (Operating Resource Requirement) at the bottom of the table, and paste the new

table.

	2016	2017		2018	
	Actual	Forecast	Budget	Adopted	\$ Change over 2017 Budget
City of Ottawa					
Community & Social Services - Operating Resource Requirement					
In Thousands (\$000)					
Expenditures by Program					
GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70
Social Services	258,890	238,470	237,430	244,915	7,485
Children's Services	122,844	124,818	122,708	154,008	31,300
Housing Services	170,741	199,093	197,698	201,460	3,762
Long Term Care	66,819	66,993	64,173	65,824	1,651
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Expenditures by Type					
Salaries, Wages & Benefits	125,090	123,023	122,007	127,699	5,692
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Gross Expenditures	647,708	658,368	651,003	695,901	44,898
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Net Expenditure	612,928	633,406	626,041	670,785	44,744
Revenues By Type					
Federal	-27,582	-28,023	-28,023	-26,723	1,300
Provincial	-363,081	-386,022	-380,872	-424,047	-43,175

9. Return to the City of Ottawa website that contains the budget tables, copy the URL and

past it into cell G9.

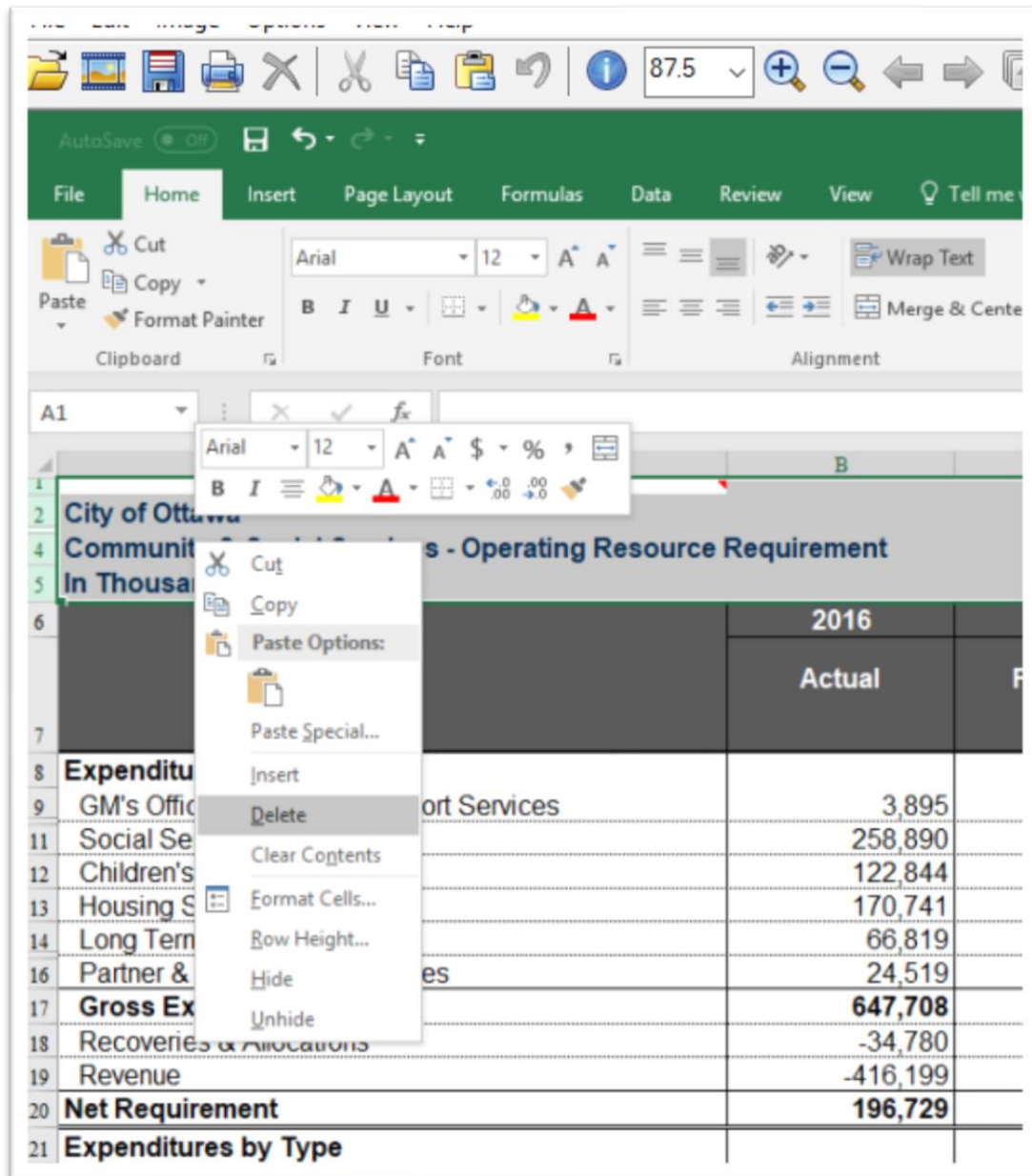
	2017		2018		\$ Change over 2017 Budget
	Actual	Forecast	Budget	Adopted	
Expenditures by Program					
GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70
Social Services	258,890	238,470	237,430	244,915	7,485
Children's Services	122,844	124,818	122,708	154,008	31,300
Housing Services	170,741	199,093	197,698	201,460	3,762
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Expenditures by Type					
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Transfers/Grants/Financial Charges	496,675	510,023	503,790	542,094	38,304
Fleet Costs	8	5	5	5	0
Program Facility Costs	9,961	9,843	9,843	10,082	239
Other Internal Costs	5,033	3,505	3,505	3,505	0
Gross Expenditures	647,708	658,368	651,003	695,901	44,898

10. Clicking on the cell reference with the URL also allows you to see it in Excel's formula bar, also highlighted in the illustration above.

11. Before we perform math on the numbers, a little clean-up is in order.

12. Highlight the first four rows, and then delete them, using the delete function from your menu, and not your keyboard (doing the latter will ONLU delete the content, while still

preserving the blank rows.



13. Now, we must get rid of the formatting, which merges cells, wraps the text within cells and use colour, making sorting, filtering and performing calculations too difficult.

14. Select the entire table, and get the formatting option, either by right-clicking using your mouse to obtain the short-cut menu, or from the similar option from the menu above.

AutoSave Off

File Home Insert Page Layout Formulas Data Review View Tell me what you want to do

Cut Copy Paste Format Painter Clipboard

Arial 12 A A Bold Italic Underline Color Fill Background Color Text Color

Wrap Text Merge & Center Alignment

A1

	A	B	C
1		2016	
		Actual	Forecast
2			
3	Expenditures by Program		
4	GM's Office & Business Support Services		
6	Social Services		230
7	Children's Services	122,844	122
8	Housing Services	170,741	190
9	Long Term Care	66,819	60
11	Partner & Stakeholder Initiatives	24,519	25
12	Gross Expenditure	547,708	650
13	Recoveries & Allocations	-34,780	-24
14	Revenue	116,199	-438
15	Net Requirement	196,729	196
16	Expenditures by Type		
17	Salaries, Wages & Benefits	125,090	125
18	Overtime	337	
19	Material & Services	10,604	11
20	Transfers/Grants/Financial Charges	196,675	510
21	Fleet Costs	8	
22	Program Facility Costs	9,961	9
23	Other Internal Costs	5,033	5

Format Cells...

The screenshot shows an Excel spreadsheet titled "Expenditures by Program" with a "Format Cells" dialog box open. The dialog box is on the "Alignment" tab, and the "Text control" section has "Wrap text" deselected. The spreadsheet shows various expenditure categories and their values.

Category	Value 1	Value 2
	3,453	
	238,470	
	124,818	
	199,093	
	66,993	
	25,541	
	658,368	
	-24,962	
	-438,895	
	194,511	
	123,023	
	281	
	11,688	
	510,023	
	5	
	9,843	
	3,505	
	658,368	
	-24,962	
	633,406	
	-28,023	
Provincial	-363,081	-386,022
Municipal	0	0
Own Funds	-2,250	-2,350
Fees and Services	-23,286	-22,500
Fines	0	0

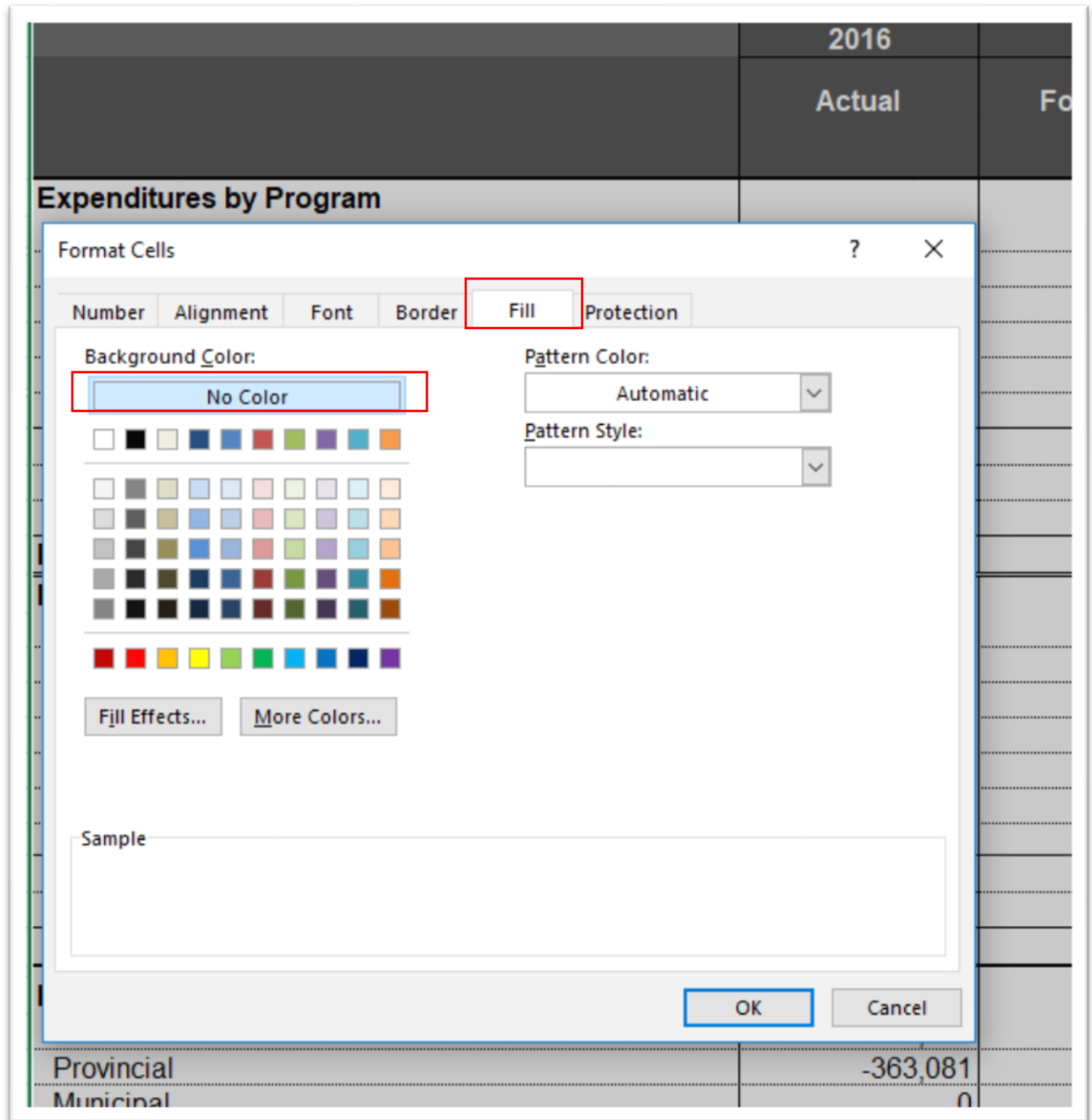
15. Select the "Alignment" tab at the top, and under "Text control" de-select "Wrap text" and

“Merge cells”.

The image shows a screenshot of the Microsoft Excel 'Format Cells' dialog box, specifically the 'Alignment' tab. The dialog box is overlaid on a spreadsheet titled 'Expenditures by Program'. The 'Format Cells' dialog has several tabs: 'Number', 'Alignment', 'Font', 'Border', 'Fill', and 'Protection'. The 'Alignment' tab is active, showing options for text alignment and control. The 'Merge cells' checkbox is highlighted with a red box. The background spreadsheet shows a table with columns for program types and numerical values.

Program	Value 1	Value 2
Provincial	-363,081	-386
Municipal	0	
Own Funds	-2,250	-2

16. To get rid of the colours, select the “Fill” and “No Color” tabs.



17. Select OK to return to the table.

Expenditures by Program						https://ottawa.ca/en/city-hall/budget-and-taxes/budget/budget-2018
GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70	
Social Services	258,890	238,470	237,430	244,915	7,485	
Children's Services	122,844	124,818	122,708	154,008	31,300	
Housing Services	170,741	199,093	197,698	201,460	3,762	
Long Term Care	66,819	66,993	64,173	65,824	1,651	
Partner & Stakeholder Initiatives	24,519	25,541	25,541	26,171	630	
Gross Expenditure	647,708	658,368	651,003	695,901	44,898	
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Net Requirement	196,729	194,511	192,581	194,280	1,699	
Expenditures by Type						
Salaries, Wages & Benefits	125,090	123,023	122,007	127,699	5,692	
Overtime	337	281	165	170	5	
Material & Services	10,604	11,688	11,688	12,346	658	
Transfers/Grants/Financial Charges	496,675	510,023	503,790	542,094	38,304	
Fleet Costs	8	5	5	5	0	
Program Facility Costs	9,961	9,843	9,843	10,082	239	

18. Not bad. But there's still more clean-up to do. Delete the first two rows.

Expenditures by Program						https://ottawa.ca/en/city-hall/budget-and-taxes/budget/budget-2018
GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70	
Social Services	258,890	238,470	237,430	244,915	7,485	
Children's Services	122,844	124,818	122,708	154,008	31,300	
Housing Services	170,741	199,093	197,698	201,460	3,762	
Long Term Care	66,819	66,993	64,173	65,824	1,651	
Partner & Stakeholder Initiatives	24,519	25,541	25,541	26,171	630	
Gross Expenditure	647,708	658,368	651,003	695,901	44,898	
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Material & Services	10,604	11,688	11,688	12,346	658	
Transfers/Grants/Financial Charges	496,675	510,023	503,790	542,094	38,304	


19. Using the shortcut keys on your keyboard, highlight and copy this table – excluding the URL address in G1 – and paste it into a new worksheet, which we'll call "WorkingCopy2". To do so, double-click on the worksheet tab, and type. (We can call the previous worksheet,

“WorkingCopy1”)

	A	B	C	D	E	F	G	H	
1	Expenditures by Program								
2	GM's O	3,895	3,453	3,453	3,523	70			
3	0	0	0	0	0	0			
4	Social S	#####	#####	#####	#####	7,485			
5	Childre	#####	#####	#####	#####	31,300			
6	Housing	#####	#####	#####	#####	3,762			
7	Long Te	66,819	66,993	64,173	65,824	1,651			
8	0	0	0	0	0	0			
9	Partner	24,519	25,541	25,541	26,171	630			
10	Gross	#####	#####	#####	#####	44,898			
11	Recove	#####	#####	#####	#####	-154			
12	Revenu	#####	#####	#####	#####	#####			
13	Net Re	#####	#####	#####	#####	1,699			
14	Expenditures by Type								
15	Salaries	#####	#####	#####	#####	5,692			
16	Overtim	337	281	165	170	5			
17	Materia	10,604	11,688	11,688	12,346	658			
18	Transfe	#####	#####	#####	#####	38,304			
19	Fleet C	8	5	5	5	0			
20	Prograr	9,961	9,843	9,843	10,082	239			
21	Other In	5,033	3,505	3,505	3,505	0			
22	Gross	#####	#####	#####	#####	44,898			
23	Recove	#####	#####	#####	#####	-154			

20. The hashtag marks are Excel's way of telling you that there is insufficient space for the numbers.

21. To readjust the column width, place your cursor on the vertical line separating the two

columns  or manually increase the width by dragging the mouse and

letting go at the desired spot.

AutoSave								
File	Home	Insert	Page Layout	Formulas	Data	Review	View	Tell me what you want to do
Clipboard		Font		Alignment		Number		
A1							Expenditures by Program	
	A	B	C	D	E	F	G	
1	Expenditures by Program							
2	GM's Office & Business Support Services	3,895	3,453	3,453	3,523	70		
3	0	0	0	0	0	0		
4	Social Services	258,890	238,470	237,430	244,915	7,485		
5	Children's Services	122,844	124,818	122,708	154,008	31,300		
6	Housing Services	170,741	199,093	197,698	201,460	3,762		
7	Long Term Care	66,819	66,993	64,173	65,824	1,651		
8	0	0	0	0	0	0		
9	Partner & Stakeholder Initiatives	24,519	25,541	25,541	26,171	630		
10	Gross Expenditure	647,708	658,368	651,003	695,901	44,898		
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13	Net Requirement	196,729	194,511	192,581	194,280	1,699		
14	Expenditures by Type							
15	Salaries, Wages & Benefits	125,090	123,023	122,007	127,699	5,692		
16	Overtime	337	281	165	170	5		
17	Material & Services	10,604	11,688	11,688	12,346	658		
18	Transfers/Grants/Financial Charges	496,675	510,023	503,790	542,094	38,304		
19	Fleet Costs	8	5	5	5	0		
20	Program Facility Costs	9,961	9,843	9,843	10,082	239		
21	Other Internal Costs	5,033	3,505	3,505	3,505	0		
22	Gross Expenditures	647,708	658,368	651,003	695,901	44,898		
23	Recoveries & Allocations	-34,780	-24,962	-24,962	-25,116	-154		
24	Net Expenditure	612,928	633,406	626,041	670,785	44,744		
25								
26	Revenues By Type							
27	Federal	-27,582	-28,023	-28,023	-26,723	1,300		
28	Provincial	-363,081	-386,022	-380,872	-424,047	-43,175		
29	Municipal	0	0	0	0	0		
30	Own Funds	-2,250	-2,350	-2,350	-3,420	-1,070		
31	Fees and Services	-23,286	-22,500	-22,215	-22,315	-100		
32	Fines	0	0	0	0	0		
33	Other	0	0	0	0	0		
34	Total Revenue	-416,199	-438,895	-433,460	-476,505	-43,045		
35	Net Requirement	196,729	194,511	192,581	194,280	1,699		
36	Full Time Equivalents			1,314.87	1,342.87	28.00		
37								
38								

22. Now, it's time to spend a bit of time understanding the numbers. Each section of the table is separated by subheadings: "Expenditures by Program"; "Expenditures by Type"; "Gross Expenditure"; "Expenditures by Type" and "Revenues By Type": At the end of each section is a total figure: "Gross Expenditure"; "Net Requirement"; "Gross Expenditures"; "Net Expenditure" and "Total Revenue". Revenues, or money that the city generates, are negative numbers because they are subtracted from the expenditures, which produces a "Net", or the amount of money that came out of the city's coffers. Think of it as the cost of tuition, minus a grant you've received. The cost of the tuition to your pocket book is the tuition amount **minus** the grant.

23. Using the first worksheet as a reference, let's give columns B to F the titles you see

below.

Expenditures by Program	2016_actual	2017_forecast	2017_budget	2018_adopted	\$ Change over 2017 budget
CM's Office & Business Support Services	3,895	3,453	3,453	3,523	70
0	0	0	0	0	0
Social Services	258,890	238,470	237,430	244,915	7,485
Children's Services	122,844	124,818	122,708	154,008	31,300
Housing Services	170,741	199,093	197,698	201,460	3,762
Long Term Care	66,819	66,993	64,173	65,824	1,651
0	0	0	0	0	0
Partner & Stakeholder Initiatives	24,519	25,541	25,541	26,171	630
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Other Internal Costs	5,033	3,505	3,505	3,505	0
Gross Expenditures	647,708	658,368	651,003	695,901	44,898
Recoveries & Allocations	-34,780	-24,962	-24,962	-25,116	-154
Net Expenditure	612,928	633,406	626,041	670,785	44,744
Revenues By Type					

24. To ensure the math in column F is correct, let's do a quick check in column where we will subtract the values in column E from the numbers in column D.

25. Begin your calculations in G1.

	B	C	D	E	F	G	H
	2016_actual	2017_forecast	2017_budget	2018_adopted	\$ Change over 2017 budget		
ort Services	3,895	3,453	3,453	3,523	70	=E2-D2	
0	0	0	0	0	0		
	258,890	238,470	237,430	244,915	7,485		
	122,844	124,818	122,708	154,008	31,300		
	170,741	199,093	197,698	201,460	3,762		
	66,819	66,993	64,173	65,824	1,651		

26. Hit the "enter" key and return the cursor to cell G2. The value should already be formatted

as a number. If not, then use the steps described earlier in this tutorial to format the value as a “number”. If it’s properly formatted, copy the formula to the bottom of the table, by highlighting G2.

	F	G	H
d	\$ Change over 2017 budget		
23		70	
0		0	
15		7,485	
08		31,300	
60		3,762	
24		1,651	
0		0	
71		630	
01		44,898	

27. Place your cursor over the thick, box to the right and below the “zero” in “70” until your cursor turns into a black cross. Once it does, double-click to repeat the formula for the remaining cells in the column. If that doesn’t work, then press your index finger on the

mouse and drag it to the bottom of the table.

=E2-D2

	B	C	D	E	F	G
	2016_actual	2017_forecast	2017_budget	2018_adopted	\$ Change over 2017 budget	
Services	3,895	3,453	3,453	3,523	70	70
0	0	0	0	0	0	0
	258,890	238,470	237,430	244,915	7,485	7,485
	122,844	124,818	122,708	154,008	31,300	31,300
	170,741	199,093	197,698	201,460	3,762	3,762
	66,819	66,993	64,173	65,824	1,651	1,651
0	0	0	0	0	0	0
	24,519	25,541	25,541	26,171	630	630
	647,708	658,368	651,003	695,901	44,898	44,898
	-34,780	-24,962	-24,962	-25,116	-154	-154
	-416,199	-438,895	-433,460	-476,505	-43,045	-43,045
	196,729	194,511	192,581	194,280	1,699	1,699
						0
	125,090	123,023	122,007	127,699	5,692	5,692
	337	281	165	170	5	5
	10,604	11,688	11,688	12,346	658	658
ges	496,675	510,023	503,790	542,094	38,304	38,304
	8	5	5	5	0	0
	9,961	9,843	9,843	10,082	239	239
	5,033	3,505	3,505	3,505	0	0
	647,708	658,368	651,003	695,901	44,898	44,898
	-34,780	-24,962	-24,962	-25,116	-154	-154
	612,928	633,406	626,041	670,785	44,744	44,744
	-27,582	-28,023	-28,023	-26,723	1,300	
	-363,081	-386,022	-380,872	-424,047	-43,175	
	0	0	0	0	0	
	-2,250	-2,350	-2,350	-3,420	-1,070	
	-23,286	-22,500	-22,215	-22,315	-100	
	0	0	0	0	0	
	0	0	0	0	0	
	-416,199	-438,895	-433,460	-476,505	-43,045	
	196,729	194,511	192,581	194,280	1,699	
			1,314.87	1,342.87	28.00	

28. You'll notice that everything stopped at black row. Blanks in spreadsheets are like firewalls. They stop repetition dead. To continue copying, select cell G25, but instead of double-clicking, we will drag the cursor to the

bottom of the table at row 36.

44,744	44,744
	0
	0
1,300	1,300
-43,175	-43,175
0	0
-1,070	-1,070
-100	-100
0	0
0	0
-43,045	-43,045
1,699	1,699
28.00	28

29. Compare the numbers in columns F and G.
30. They check out, so you can delete column G, which we will use for another calculation, the percent difference between the 2017 budget in column D and the adopted budget in column E. In other words, we want to calculate the rate at which the budget either increased or decreased, which is a more meaningful number than the simple difference because it allows for more meaningful comparisons.

31. Let's call column G "2017-18 % difference".

D	E	F	G
2017_budget	2018_adopted	\$ Change over 2017 budget	2017-18 & difference
3,453	3,523	70	
0	0	0	
237,430	244,915	7,485	
122,708	154,008	31,300	
197,698	201,460	3,762	
64,173	65,824	1,651	
0	0	0	
25,541	26,171	630	

32. Using the formula for calculating percent differences $\ll=(\text{NEW NUMBER} - \text{OLD NUMBER})/\text{OLD NUMBER}\gg$ let's do the math.

B	C	D	E	F	G
2016_actual	2017_forecast	2017_budget	2018_adopted	\$ Change over 2017 budget	2017-18 % difference
3,895	3,453	3,453	3,523	70	$=(E2-D2)/D2$
0	0	0	0	0	
258,890	238,470	237,430	244,915	7,485	
122,844	124,818	122,708	154,008	31,300	
170,741	199,093	197,698	201,460	3,762	
66,819	66,993	64,173	65,824	1,651	
0	0	0	0	0	
24,519	25,541	25,541	26,171	630	
647,708	658,368	651,003	695,901	44,898	
-34,780	-24,962	-24,962	-25,116	-154	
-416,199	-438,895	-433,460	-476,505	-43,045	
196,729	194,511	192,581	194,280	1,699	
125,090	123,023	122,007	127,690	5,692	

33. Format the number as a percent with one decimal place.

D	E	F	G	H
2017_budget	2018_adopted	\$ Change over 2017 budget	2017-18 % difference	
3,453	3,523	70	2.0%	
0	0	0	#DIV/0!	
237,430	244,915	7,485	3.2%	
122,708	154,008	31,300	25.5%	
197,698	201,460	3,762	1.9%	
64,173	65,824	1,651	2.6%	
0	0	0	#DIV/0!	
25,541	26,171	630	2.5%	
651,003	695,901	44,898	6.9%	
-24,962	-25,116	-154	0.6%	
-433,460	-476,505	-43,045	9.9%	
192,581	194,280	1,699	0.9%	
			#DIV/0!	
122,007	127,699	5,692	4.7%	
165	170	5	3.0%	
11,688	12,346	658	5.6%	
503,790	542,094	38,304	7.6%	
5	5	0	0.0%	
9,843	10,082	239	2.4%	
3,505	3,505	0	0.0%	
651,003	695,901	44,898	6.9%	
-24,962	-25,116	-154	0.6%	
626,041	670,785	44,744	7.1%	
-28,023	-26,723	1,300		
-380,872	-424,047	-43,175		

633,406	626,041	670,785	44,744	7.1%
				#DIV/0!
				#DIV/0!
-28,023	-28,023	-26,723	1,300	-4.6%
-386,022	-380,872	-424,047	-43,175	11.3%
0	0	0	0	#DIV/0!
-2,350	-2,350	-3,420	-1,070	45.5%
-22,500	-22,215	-22,315	-100	0.5%
0	0	0	0	#DIV/0!
0	0	0	0	#DIV/0!
-438,895	-433,460	-476,505	-43,045	9.9%
194,511	192,581	194,280	1,699	0.9%
	1,314.87	1,342.87	28.00	2.1%

35. Now we can see the rate at which programs increased or decreased, allowing for more meaningful comparisons.
36. We'll learn how to more about sorting and filtering within this table, but for now you should have enough information to choose which program(s) requires more details that could lead to stories. For instance, "Children's Services" experienced the fastest growth at 25.5% compared to the previous year. However, there are many programs that comprise children's services, and it could be that within those programs there are winners and losers worth writing about. This means asking the city for a more detailed breakdown.