

# Table of Contents

	<b>Page #</b>
<b>Chapter 1    The Purpose of Budgeting</b>	<b>3</b>
<b>Chapter 2    Organizational Responsibilities in Local Government Budgeting</b>	<b>11</b>
<b>Chapter 3    Budgetary Principles and Definitions</b>	<b>15</b>
<b>Chapter 4    Budget Calendar and Financial Reporting Schedules</b>	<b>19</b>
<b>Chapter 5    Tax Rates and Tax Levies</b>	<b>24</b>
<b>Chapter 6    Getting Started: Budget Forms</b>	<b>29</b>
<b>Chapter 7    The Additional Appropriations Process</b>	<b>50</b>
<b>Chapter 8    The Excessive Levy Appeal Process</b>	<b>66</b>
<b>Chapter 9    The Cumulative Fund Process</b>	<b>72</b>
<b>Appendix A    Glossary of Terms</b>	<b>82</b>

# *Key Ideas*

## *Chapter 1: The Purpose of Budgeting*



*In this section, we will discuss the following:*

- *What a county budget does for the County Auditor and the taxpayers.*
- *How budgets reflect community goals.*
- *How a budget explains each line item as it relates to the government's overall policy.*
- *How the budget relates to the development and administration of policy.*
- *Why the budget is the most important managerial tool available to local government.*