

Table of Contents

Chapter 1: The Purpose of Budgeting 3

Chapter 2: Organizational Responsibilities in Local Government Budgeting 10

Chapter 3: Budgetary Principles & Definitions 14

Chapter 4: Budget Calendar & Financial Reporting Schedules 18

Chapter 5: Tax Rates & Tax Levies 23

Chapter 6: Getting Started: Budget Forms 28

Chapter 7: Additional Appropriations 49

Chapter 8: The Excessive Levy Appeal Process 65

Chapter 9: Establishing a Township Cumulative Fund 71

Glossary of Terms 82