



UNIVERSITY OF
GEORGIA

Center for Continuing Education & Hotel
Carl Vinson Institute of Government

GOVERNMENTAL FINANCE ONLINE COURSE: Introductory Budget

How to Contact Us:

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Email: questions@georgiacenter.uga.edu

Introductory Budget — Learning Objectives

Lesson 1 — Budget Overview

Learning Objectives:

- Recall the definition of a budget
- Describe Georgia Law related to budgeting
- Explain an overview of the budget process

Lesson 2 — The Local Government's Budget System

Learning Objectives:

- List components of a budget

Lesson 3 — Budget Preparation Process

Learning Objectives:

- Describe the elements of a successful budget process
- Define budget policy
- Summarize the benefits of budget policy
- Restate the purpose of a budget calendar

Lesson 4 — Departmental Requests

Learning Objectives:

- Explain the segments of the budget
- Illustrate how to use budget forms in the review process
- Explain an overview of the budget process

Lesson 5 — Financial Forecasting and Estimating Revenues

Learning Objectives:

- How to estimate ending fund balance
- Different techniques in preparing revenue estimates

Lesson 6 — Local Government Action on the Budget

Learning Objectives:

- Define the parts of the budget document
- Prepare a budget summary
- Explain the definition of a balanced budget
- Explain the legal level of control
- Determine acceptable levels of fund balance



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Lesson 7 — Operating with the Budget

Learning Objectives:

- Explain the methods of budgetary controls
- Determine when budget amendments are required
- Explain the methods of budgeting for contingencies
- Explain budget balancing techniques

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For more information about **Governmental Finance Courses**, contact us at questions@georgiacenter.uga.edu or by telephone at +1-706-583-0424.