



UNIVERSITY OF
GEORGIA

Center for Continuing Education & Hotel
Carl Vinson Institute of Government

GOVERNMENTAL FINANCE ONLINE COURSE: Revenue Administration

How to Contact Us:

Phone: +1-706-542-3537 or
800-811-6640 (toll free in the USA)

Email: questions@georgiacenter.uga.edu

Revenue Administration — Learning Objectives

By completing *Revenue Administration*, including the self-test questions and interactive exercises within each lesson and the end-of lesson quizzes, you will gain knowledge and skills that will help you understand the revenues generated in a government.

Lesson 1 — Structure and Policy

This lesson presents you with an examination of trends in revenue structures and explains the importance of a well-structured revenue policy within a government.

Learning Objectives:

- Identify the external influences on local government finance.
- Recall the four trends in the revenue structures of local governments.
- Describe the four basic considerations governments should make when deciding how to pay for services.
- Explain the importance of developing and adopting a revenue policy.
- Distinguish between the essential components of a well-conceived revenue policy.

Lesson 2 — Property Taxes

This lesson provides you with instructions on how millage rates are calculated and explains the entire property tax cycle.

Learning Objectives:

- Recall the property tax cycle.
- Name the key players in the property tax process.
- Recognize how to calculate the millage rate and apply it to a digest to determine revenue collection.
- Identify how to strengthen the collection of property taxes.

Lesson 3 — Charges for Services

This lesson assists you in distinguishing between taxes and fees, how to determine when a fee should be charged and considerations for the fee amount.

Learning Objectives:

- Distinguish between taxes and fees.
- Examine issues governments face when adopting charges for services or fees.
- Recognize services pricing issues.
- Identify costs for determining fee pricing.
- Define fee pricing methodologies.
- Describe the important components of a fee policy as it relates to an overall revenue policy.



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Lesson 4 — Taxes Other than Property

This lesson examines the category “other taxes” for governments.

Learning Objectives:

- Differentiate between taxes (other than property) charged by local governments.
- Define sales and use tax.
 - Cite what can be taxed
 - Understand the authority local governments have to levy a sales tax
 - Identify positive and negative aspects of sales and use tax
- Learn the different types of business taxes.
- Recognize the changing trends in taxes other than property.

Lesson 5 — Licenses, Permits, and Regulatory Fees

This lesson examines different types of revenue generated by governments that are categorized as “licenses and permits.”

Learning Objectives:

- Cite the different types of revenue classified as licenses and permits.
- Distinguish between a license and a permit.
- Define regulatory fees.
- Recognize the diversity in state laws pertaining to licenses, permits and regulatory fees.
- Define impact fees.

Lesson 6 — Intergovernmental Revenue

This lesson examines revenue sources under the “intergovernmental revenue” category for governments.

Learning Objectives:

- Define intergovernmental revenues.
- Describe the theoretical concept of intergovernmental revenues.
- Identify types of intergovernmental revenues.
- Differentiate between the different types of intergovernmental revenues.
- Recognize current trends in intergovernmental revenues.

Lesson 7 — Other Revenue

This lesson explores other revenue categories including fines and forfeitures, investment income, contributions and donations from private sources, revenue from debt proceeds and other financing sources.

Learning Objectives:

- Define the various forms of fines and forfeiture revenues.
- Recall methods of generating revenue from investment income.
- Cite the types of revenues generated from private donations.
- Define terms associated with revenue from debt proceeds.
- Determine “other financing sources” revenues.

Lesson 8 — Improving Collections

This lesson presents techniques for enhancing the collection of governmental revenues.

Learning Objectives:

- Cite the many different collection methods available.
- Recognize many different collection strategies.
- Understand that collection strategies can be unique and all strategies are not applicable in every organization.

Lesson 9 — Revenue Manual

Learning Objectives:

- Define “revenue manual”.
- State the purposes of a revenue manual.
- Identify the key components of a revenue manual.
- Recognize factors impacting revenues included in a revenue manual.

Lesson 10 — Revenue Forecasting

Learning Objectives:

- Define “revenue forecasting”.
- State the intent of revenue forecasting.
- Identify the key components of forecasting revenues.
- Use external indicators to assist in the forecasting process.

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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.