



UNIVERSITY OF
GEORGIA

Center for Continuing Education & Hotel
Carl Vinson Institute of Government

GOVERNMENTAL FINANCE ONLINE COURSE: Intermediate Budget

How to Contact Us:

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Email: questions@georgiacenter.uga.edu

Intermediate Budget — Learning Objectives

Lesson 1 — The Context of Local Government Budgeting

Learning Objectives:

- Explain the difference between budgeting in government and private sectors
- Define “budget structure” and recognize different options of structuring a budget
- Recall how environmental factors impact public budgeting

Lesson 2 — Performance Measurement

Learning Objectives:

- Understand how performance measures can benefit governments
- Distinguish between performance measurement and performance measures
- Explain how performance measures should be linked to budgets
- Recall the types of performance management methods
- Be able to recognize sources for performance measurement data

Lesson 3 — Revenue Analysis and Forecasting

Learning Objectives:

- Explain the difference between quantitative and qualitative forecasting methods
- Recall the basic considerations governments should make when deciding how to pay for services
- Summarize the importance of revenue diversification
- List the types of local government revenue

Lesson 4 — Property Taxes

Learning Objectives:

- Summarize the advantages of property taxes
- List the key players in property tax and millage setting process
- Define millage rate and explain how it is used
- Distinguish state and local role in property tax process
- List the possible legal requirements of the property tax process

Lesson 5 — Expenditure Analysis and Forecasting

Learning Objectives:

- List the components that should be examined when forecasting operating expenditures
- Summarize the factors to consider when budgeting for the replacement/acquisition of capital assets
- Explain the importance of long-range planning and making the analysis of non-current liabilities part of the annual budget process



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Lesson 6 — Communicating the Budget and the Budget Document

Learning Objectives:

- Explain the purpose of the budget document
- List different ways the budget document may be communicated
- Understand the requirements of the GFOA Distinguished Budget Presentation Awards Program

Lesson 7 — Monitoring the Budget

Learning Objectives:

- Explain the importance of budgetary monitoring
- Summarize methods to diagnose and manage fiscal distress

Enroll Anytime. Register Now!

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