

Local Government Academy
2025-2026 Newly Elected Officials Course
Municipal Finance Management & Ethical Leadership
01/31/2026
Learning Assessment

Name _____

Municipality _____

Email _____

Please complete this paper assessment or complete the assessment online, using the QR code or link:



1) What is the primary operating fund of a municipality?

- a. Governmental Fund
- b. Proprietary Fund
- c. General Fund**
- d. Special Revenue Fund

2) What is the primary structure of the DCED Chart of Accounts?

- a. FUNCTION – FUND – OBJECT
- b. FUND – FUNCTION – OBJECT**
- c. OBJECT – FUND – FUNCTION
- d. FUNCTION – OBJECT – FUND

3) What generally makes up the majority of a municipal budget?

- a. Personnel**
- b. Contracts with Vendors
- c. Capital Expenses
- d. Garbage collection

4) My municipality has the authority to adopt and levy the following types of taxes beginning in 2027:

- a. Amusement Tax
- b. Landlord Tax
- c. Mercantile Tax
- d. Local sales tax
- e. None of the above**

5) The elected tax collector is responsible for sending and collecting the following taxes:

- a. Business privilege taxes
- b. Current real estate taxes
- c. Current and delinquent real estate taxes
- d. Per capita taxes
- e. Current taxes as directed and assigned by the Municipality**

7) The tax information that should be available to me as an elected official is:

- a. Delinquent taxpayer file notes
- b. Copies of individual tax bills
- c. Tax collector reports
- d. Anything I ask for
- e. Only municipal YTD reports

8) Municipal demolition and occupancy permits play a role in real estate taxes.

- a. True
- b. False

9) If Pennsylvania law permits my municipality to collect a tax, it must be authorized via ordinance..

- a. True
- b. False

10) Schools, authorities and nonprofits are exempt from taxes.:

- a. Always
- b. Sometimes
- c. Never
- d. It depends on what taxes we are talking about

11) On a scale from 1 to 5 (with 5 being the highest), to what level do you feel today's session increased your ability to effectively do your job as a municipal official/representative?

- a. 1
- b. 2
- c. 3
- d. 4
- e. 5

Please provide comments here – including suggestions for speakers & topics:
