### COURSE DESCRIPTION

The purpose of this course is to familiarize participants with the theory and practice of budgeting at all levels of government. However, particular emphasis is given to budgeting in local government. The course is designed to equip participants with competence in the use of budgeting terminology, the alternative approaches to budget preparation, the linkage of the budget with other aspects of financial management, the federal budget process, and the economic repercussions of the federal budget.

The course is divided into four topical areas. After an introduction to the course, the first unit considers the budget cycle in state and local government with particular emphasis on Texas. The second section considers the "theory" of budgeting and, in particular, the allocation, management and financial control dimensions of budgeting. The third unit considers recent innovations in budgeting, giving particular attention to the criteria for distinguished budget presentations developed by the Government Finance Officers Association. The final section addresses the economics and politics of the federal budget. The tentative plan is to conclude the third section with a guest speaker(s) familiar with the political and administrative intricacies of budgeting in local government.

### COURSE REQUIREMENTS

Participants are responsible for the completion of the following:

1. **Reading assignments.** One book is required for purchase:


   (Readings) The additional required readings are posted on Blackboard.

2. **Exercises.** Interspersed throughout the first half of the course is a few exercises designed to reinforce the material introduced in the readings. Most will require preparation outside of class. The exercises provide a basis for class discussion as well as provide insights that are useful in the preparation of the seminar paper. Late exercises will be penalized substantially.

3. **Field Assignment.** Select a local government (city, county, or special district but not a school district) or a nonprofit organization, and prepare an analysis of its budgeting procedures using the following guidelines. Class material should be integrated into your paper.

   **Part I. The budget process (approximately 60%)**

   Discuss in detail the process for preparing and approving your organization's budget. This section of your analysis should include a flow chart showing the phase of the budget process. The chart should be your creation and not downloaded from the Web.

   When and who prepares revenue forecasts?
Do they have budget policies? How often are they reviewed?
Where is the budget office/function located? What are the qualifications of the staff?
Evaluate the budget guidelines. Are they available online?
What seems to be the guiding philosophy/style of the chief executive? (participatory, limited debate, arbiter)
What kinds of conflicts appear to permeate the process? How well does the organization manage conflict?
What is the role of the legislative body/governing board? How are their policy priorities integrated into budget decisions?
What software capabilities support the budget function? What is the general satisfaction with the software?
How are citizens/stakeholders involved in the budget process? Is their input used effectively?

Part II. Budget information and document (approximately 30%)
Discuss in detail the information used in making budget decisions.
What kind of budget is prepared?
What evidence exists of the innovations introduced over time?
Does the information prepared by department heads appear to be effectively used in budget deliberations? Do department heads regard the process as fair to them?
Discuss the performance measures used in the budget process. Are they effectively used to evaluate budget priorities?

Part III. Overall recommendations (approximately 10%)
Identify the top 10 things this organization can/should do to improve its budget process and document. Be realistic. If it lacks adequate IT capacity, consider the costs and benefits of an upgrade. If performance measures are poorly integrated into the decision process, offer realistic recommendations.

Most of the information will come from reviewing the budget documentation that you collect and from interviews with key participants. For larger organizations, you may want to focus on one or two departments.

Obtain a copy of the budget manual, current operating budget and annual financial report of a unit of government or nonprofit agency by the second week of the semester. Papers should be 15-20 pages in length, typed, double spaced and accurately referenced. However, no minimum number of references is required. Use endnotes in lieu of footnotes for references including information from interviews (name of person interviewed, title, and date of interview). Accurate documentation and referencing is expected. Follow the form of the ICMA text (A Budgeting Guide) for your endnotes. Grammar, spelling, punctuation and clarity of presentation will count in the evaluation. All papers are due Friday, December 4. Late papers will be penalized substantially.

CLASSROOM CONDUCT
Students should conduct themselves with professional courtesy, which includes (but is not limited to) the following:

⇒ Respect for fellow students and the instructor
➢ Promptness; please do not be tardy to class
➢ Please do not bring any food into the classroom; you may bring drinks
➢ Turn off your cell phones
➢ Please do not leave the classroom once class has started. If a break is needed, please ask and we will take a break. Normally, breaks are taken at 7:30pm.

WEIGHTS FOR FINAL GRADE

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm exam</td>
<td>20</td>
</tr>
<tr>
<td>Final comprehensive exam</td>
<td>30</td>
</tr>
<tr>
<td>Exercises</td>
<td>25</td>
</tr>
<tr>
<td>Field assignment paper</td>
<td>25</td>
</tr>
</tbody>
</table>

COURSE CALENDAR

August 25    INTRODUCTION TO BUDGETING

September 1, THE BUDGET CYCLE
8, and 15 Required Readings:
1. ICMA, Chaps 1 and 7

September 15 Excel exercises #1 and #2 due (ICMA, p. 207)
Scroll down to “Excel Exercises.” Read instructions and then complete exercises #1 and #2.

September 22 MANAGING THE BUDGET PROCESS
and 29 Required Readings:
1. ICMA, Chaps. 8 & 9

   http://www.cbpp.org/files/8-7-14sfp.pdf


8. Skip Krueger, “A Short and Incomplete (but suggestive) Tutorial on Trendline Interpretation.” n.d. (For Excel Exercise #2)

---

**September 29**  Excel exercise #3 due (ICMA, p. 229)  
Go to  
Scroll down to “Excel Exercises.” Read instructions and complete exercise #3.

**October 6 and 13**  USING THE BUDGET FOR FINANCIAL CONTROL  
**Required Readings:**  
1. ICMA, Chap. 10  

---

**October 13**  PASA meeting – “The Scary World of Budgeting”

**October 20**  USING THE BUDGET TO IMPROVE PERFORMANCE  
**Required Readings:**  
1. ICMA, Chap. 12  

---

**October 20**  Excel exercise #4 due (ICMA, p. 253)  
Go to  
Scroll down to “Excel Exercises.” Read instructions and complete exercise #4.

**October 27**  MIDTERM EXAM –CHILTON 255
NOVEMBER 3  INTEGRATIVE APPROACHES TO BUDGET REFORM
Required Readings:

November 10  CAPITAL BUDGETING
Required Readings:
1. ICMA, Chap. 11

NOVEMBER 17  THE ECONOMICS OF THE FEDERAL BUDGET
Required Readings:

December 1  THE POLITICS OF THE FEDERAL BUDGET

December 4  Field Project due.
Email paper to bmland@unt.edu

Nov 16-Dec 5 Complete course evaluation by going to my.unt.edu and log onto Student Evaluation of Teaching Effectiveness.

December 8  FINAL EXAM – Chilton 255
POLICY ON CHEATING AND PLAGIARISM
Notice of this policy shall be given in all public administration classes each semester, and written copies shall be available in the public administration office.

Definitions
The UNT Code of Student Conduct and Discipline defines cheating and plagiarism “as the use of unauthorized books, notes, or otherwise securing help in a test; copying other’s tests, assignments, reports, or term papers; representing the work of another as one’s own; collaborating without authority with another student during an examination or in preparing academic work; or otherwise practicing scholastic dishonesty.”

Penalties
Normally, the minimum penalty for cheating or plagiarism is a grade of “F” in the course. In the case of graduate departmental exams, the minimum penalty shall be failure of all fields of the exam. Determination of cheating or plagiarism shall be made by the instructor in the course, or by the departmental faculty in the case of departmental exams.

Cases of cheating or plagiarism on graduate departmental exams, papers, theses, or dissertations shall automatically be referred to the departmental Curriculum and Degree Programs Committee. Cases of cheating or plagiarism in ordinary course work may, at the discretion of the instructor, be referred to the Curriculum and Degree Programs Committee in the case of either graduate or undergraduate students. This committee, acting as an agent of the Department, shall impose further penalties, or recommend further penalties to the Dean of Students, if they determine that the case warrants it. In all cases, the Dean of Students shall be informed in writing of the case.

Appeals
Students may appeal and decision under this policy by following the procedure laid down in the UNT Code of Student Conduct and Discipline.

POLICY ON DISABILITY ACCOMMODATION
The Department of Public Administration, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request during regular office hours before the 12th class day of regular semesters (4th class day of summer sessions).

POLICY ON LAPTOPS AND CELL PHONES IN THE CLASSROOM
The classroom setting at an institution of higher learning is intended to serve as a venue that permits the transfer of knowledge and facilitates the sharing of ideas. As such, it is imperative that any distractions from these stated objectives be avoided and kept to a minimum. Potential disruptions include modern electronic devices such as laptop computers and cell phones.

Students are allowed to take notes on personal laptop computers to enhance the learning process, but they should not activate their internet browsers during class or use computers for non-academic purposes (as this diverts attention from the lecture/discussion for both the student using it and others nearby). Students should also avoid using cell phones to search the Internet or text while class is in session.

Exceptions to this policy will be at the discretion of the faculty only and may occur if searching the Internet is necessary to find additional information or facts related to the subject being covered on that particular day.

POLICY ON STUDENT BEHAVIOR IN THE CLASSROOM
Student behavior that interferes with an instructor’s ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The
university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.unt.edu/csrr.