Class Meeting: Monday 6:00-8:50pm  
Location: Chilton Hall Room 270  
Instructor: Yu (Kelly) Shi, Ph.D.  
Email: yu.shi@unt.edu  
Office: Room 204N, Chilton Hall  
Office Phone: 940-369-7248  
Office hours: By appointment only (*will respond within one business day)

Course Overview and Objectives:

This course provides an overview of budgeting and financial management in the public sector. Fundamental concepts and practices of public finance are introduced for all levels of government, with special emphasis on state and local government budgeting and financial management in the United States. At a broad level, the budget is the toll governments use to transform policies and goals into outcomes, and it determines the extent to which these goals are achieved. At a more basic level, the budget specifies the allocation of government resources among competing services and operations.

The course is organized to cover key subjects in public budgeting, including budget preparation, legislative approval, executive implementation, financial control and revenue sources to finance the local budget. The objective of this course is to give students a basic understanding of the concepts and skills needed to perform these tasks and to evaluate both budget processes and documents. This course assumes that students know how to use basic Microsoft words and excel.

Required Text and Other Readings


Other assigned readings can be found through UNT library or will be posted on blackboard. It is the student’s responsibility to locate assigned articles and read all materials prior to class.

Course Requirements and Grading:

The format for the course is a combination of lecture, group activities, and class discussion. There are three requirements for the course:

1) Examinations (weight of 50% for two exams): There will be two exams: mid-term exam and final exam. The format for the exams will include essay, short answer, and multiple choices etc.
2) **Project assignment (weight of 25%)**: Each student is expected to complete a project by the end of the semester. Each student needs to prepare a written report that evaluates a government’s budget process and budget documents. A separate handout explaining this project will be distributed to the class. Be sure to submit your final project assignment via turnitin at UNT blackboard. I would like you to use APA citation style. Introduction to this citation style will be provided later. Tip: start early!

3) **Exercises (weight of 25%)**: There are five exercises. Each of them accounts for 5%. Working together where it is clearly indicated is entirely appropriate, but if you are preparing a written analysis/document that will be submitted for evaluation, that document is expected to be the result of your work alone. Please submit your product in the class in person on the due day along with an electronic copy submitted through turnitin assignment on the UNT blackboard. If you did not post it on the turnitin assignment, I will assume that you choose “0” for the exercise. With respect to the hard copy, you need to print it out, and hand it over to the instructor. Paper should be stapled.

Your grades will be based on the following formula:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Project assignment</td>
<td>25 %</td>
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<tr>
<td>Mid exam</td>
<td>20 %</td>
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<tr>
<td>Final exam</td>
<td>30 %</td>
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<tr>
<td>Exercises</td>
<td>25 %</td>
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<tr>
<td>TOTAL PERCENT</td>
<td>100 %</td>
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**Course Expectations**

**General expectations**
Students are expected to attend all course sessions, complete all required readings prior to class time, take some notes on lectures and presentations, participate in class discussions and complete the written assignments and examinations. Be professional.

**Attendance**
Attending class sessions is an important part of the learning process. Please email your instructor in advance, if you are not able to attend the class for legitimate reasons. Most of the students are active learners and learn best when they can actively engage and discuss the material. Students who pose questions and participate in the discussion sharpen their public presentation skills and learn to think in a clear and critical manner in real time. Students benefit from hearing the discussion and questions of other students. Class participation will greatly enhance the learning experience of all students. If you miss the class for no reasons, then an excessive amount of unexcused absences (3 or more) will result in a one-full level grade point deduction of the student’s overall score (i.e., from an A to a B).

**Examinations**
Students must take examinations when they are given to the class; makeup exams will be scheduled only for extraordinary circumstances. No one can be excused from an exam without notifying the instructor prior to the scheduled exam. If you miss an exam with no reasons, I will assume that you have chosen to receive a "0" for your grade on that exam. The final exam will
not be returned to students but may be reviewed by the student after the instructor has submitted final grades. Tips: keep your own copy of your exam answer.

Withdrawals
Students have the right to withdraw from courses. Please note the dates on the academic calendar regarding drop dates. The earlier you drop a course, the more refund that you will receive. I urge you to maintain your commitment to this course, however, if you decide to withdraw, please recognize that it is to your benefit to do so as early as possible.

Course Policies

Acceptable Student Behavior:
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 Dean of Students 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.deanofstudents.unt.edu

Blackboard
Blackboard is an internet-based information display system, and it will be a primary source of additional reading materials and means of communication between you and the instructor for this course. You will find the course syllabus, additional required readings, project assignments, and class lecture notes on the blackboard site. You will submit your exercises and exams to the turnitin assignment on the blackboard. More importantly, students are expected to check Blackboard and their UNT emails frequently for course announcements and materials. Plus, all new students should get a UNT computer account the first week of the class. If you encounter any technical issues or have any related questions, please contact the student blackboard helpdesk.
Student blackboard helpdesk
Phone: (940) 565-2324
In person: SAGE 130

Original Work and Plagiarism
Unless explicitly assigned to work in groups, all students are expected to work independently. The project, exams, and exercises should be the student’s own work. Working together where it is clearly indicated is entirely appropriate, but if you are preparing a written product that will be submitted for evaluation, that product is expected to be the result of your work alone. Where questionable situations arise, always ask the instructor for clarification. Also, students must cite their sources where relevant, and plagiarism will be not tolerated and will be penalized severely at UNT. Please read MPA handbook for more information. You could also find information from the following website that defines academic dishonesty and available penalties: https://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf
The Learning Environment
The instructor is strongly committed to maintain a positive learning environment based on open communication, mutual respect, and non-discrimination. Please respect your instructor and your fellow students. Our University does not discriminate on the basis of race, gender, age, disability, veteran status, religion, sexual orientation, color, or national origin. Any suggestions as to how to further such an environment will be appreciated and given serious consideration.

Policy on Cell Phone and Laptop 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 and computers in the classroom 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. Please turn off your phones.

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.

Incomplete, late homework, and extra work
In most cases, I do not allow students do extra work (i.e. an additional paper) to improve their grade in the course. This is not fair to other students who are not given the same opportunity. Late homework will be penalized unless the student has a legitimate excuse or crisis causing the delay in completing work (i.e. illness, family death). Also, I will only grant incompletes or extension to students who have legitimate excuses or crises and who make requests prior to the end of the course.

You will lose 5% of your total score if you submit within 24 hours after the deadline. You will lose 10% of your total score if you submit between 24 hours and 48 hours after the deadline. Your assignment will not be accepted beyond 48 hours of the deadline with no legitimate reasons.

Participation by Students with Disabilities
The Department of Public Administration, in cooperation with the Office of Disability Accommodation (ODA), complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Students with disabilities must inform the instructor of the need for accommodations.

Please present your written accommodation request to the instructor during regular office hours before the 12th class day of regular semesters (4th class day of the summer sessions). Those who require accommodations for access and participation in this course should contact ODA at apply.oda@unt.edu.
https://disability.unt.edu/
Sexual Discrimination, Harassment, and Assault
UNT is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these acts of aggression, please know that you are not alone. The federal Title IX law makes it clear that violence and harassment based on sex and gender are Civil Rights offenses. UNT has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

UNT’s Dean of Students’ website offers a range of on-campus and off-campus resources to help support survivors, depending on their unique needs: http://deanofstudents.unt.edu/resources_0. Renee LeClaire McNamara is UNT’s Student Advocate and she can be reached through e-mail at SurvivorAdvocate@unt.edu or by calling the Dean of Students’ office at 940-565-2648. You are not alone. We are here to help.

Student Evaluation of Teaching Effectiveness (SETE)
SETE is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. Once the SETE becomes available via your my.unt.edu portal, please complete the survey as it will help in every effort to improve the instructor’s teaching skills.
Course Schedule, Overview

Week 1:
January 16: No class (MLK day)

Week 2:
January 23: Introduction to budgeting

Week 3:
January 30: Budget innovation and budget cycle

Week 4:
February 6: Budget review and the role of budget office

Week 5:
February 13: Legislative approval (guest speaker)

Week 6:
February 20: Managing the budget process

Week 7:
February 27: Executive implementation

Week 8:
March 6: Mid-term Exam (Take-home exam)

Week 9:
March 13: No class (Spring break)

Week 10:
March 20: Governmental accounting

Week 11:
March 27: Financial management and fiscal health

Week 12:
April 3: Capital budgeting

Week 13:
April 10: Budgeting for revenues I-Property tax

Week 14:
April 17: Budgeting for revenues II-Other tax sources

Week 15:
April 24: Budgeting for revenues III-Service charges and fees

Week 16
May 1: Project assignment due (submit to turnitin on the blackboard)

Final Week
May 8: Final Exam (Location: Chilton Hall Room 270)

Project DUE (May 1, no later than 9:15 pm)
Course Schedule, Detail  (subject to change)

Week 1 (January 17): No class MLK day

Week 2 (January 23): Introduction to budgeting
   Reading: Bland, Chapter 1

Week 3 (January 30): Budget innovation and budget cycle
   Reading: Bland, Chapter 7 (pp.153-162) and Chapter 12
   Lewis and Hildreth, Chapter 9 “How to read a local budget”
   Group activity: Local Budget Document

Week 4 (February 6): Budget review and the role of budget office
   Reading: Bland, Chapter 7 and Chapter 8
   Case study: Seven Letters

   Scroll down to “Excel Exercises.” Download, and read instructions and then
   complete exercise #1 (Bland, p.207). Due on February 13.

Week 5 (February 13): Managing the budget process: Guest speaker lecture
   Process in Texas”. January 2015 (skim)

Guest speaker: Rhett Clark, the Director of Finance in the City of Burleson.
   Bio: Rhett Clark has over twenty years’ experience in government accounting,
   17-18 years with just Burleson. In addition to walking the students through the
   basic budgeting process, he can also give a perspective as a city has grown from
   small to med-size, the changing demands on a budget over the years and what he
   sees happening in the future, and how the politics can and has differed.
   He holds a bachelor in accounting from Texas A&M, and is a Certified Public
   Accountant, Certified Government Finance Officer, and is working on his
   Certified Public Manager through Texas State. Prepare two or three questions
   and ask our guest speakers!

*Make your choice of government or nonprofit organization for the project by February 13.

Week 6 (February 20): Legislative approval and balanced budget
   Reading: Bland, Chapter 8 and Chapter 9 (pp. 223-227)
   Texas House Research Organization, “Writing the State
   Budget”, State Finance Report, 2015
   Lewis and Hildreth, Chapter 5 (pp.122-147)
   Rubin, Chapter 6 “Politics of Balancing the Budget”
   Case study: Politics and Balanced Budget
Scroll down to “Excel Exercises.” Read instructions and complete exercise #3 in Bland’s book (p.229). Due on February 27.

ICMA student chapter presents nonprofit panel from 8: 30 pm to 9: 30 pm at Union 332.

Week 7 (February 27): Executive implementation
Reading: Bland, Chapter 9
Group activity: Portland Budget Process

Week 8 (March 6): Mid-term exam
Take-home exam

Week 9 (March 13): No Class (Spring Break)

Week 10 (March 20): Using budget for financial control: Accounting and auditing
Reading: Bland, Chapter 10
- GFOA Departmental reporting
- GFOA Best Practices- Timeliness of financial reports
- GFOA Best Practices- Departmental financial reports
- GFOA, Cash flow and budget variances
Exercise: Cashflow (work as groups, submit individual assignment)

Exercise 3: Cashflow exercise. Instructions will be posted on the Blackboard. Due on March 27.

Week 11 (March 27): Financial management: Fiscal health and financial condition analysis
- GFOA, Distinguished Budget Presentation Award Criteria
Group activity: Financial Document (CAFR)

Week 12 (April 3): Capital budgeting
Reading: Bland, Chapter 11
Group activity: Project Progress Update

Week 13 (April 10): Revenue sources to finance the budget I: Property tax
Reading: Bland, Chapter 2 and 3

Scroll down to “Excel Exercises.” Read instructions and complete exercise #4 in Bland’s book (p.253). Due on April 17.
Week 14 (April 17): Revenue sources to finance the budget II: Other tax sources
   *Reading*: Bland, Chapter 4
   Skip Krueger, “A Short and Incomplete Tutorial on Trendline Interpretation.” (supplementary material for Exercise 5)
   *Case study*: Alaska Income Tax

   Scroll down to “Excel Exercises.” Read instructions and complete exercise #2 in Bland’s book (p.207). Due on April 24.

Week 15 (April 24): Revenue sources to finance the budget III: Service charge and fees
   *Reading*: Bland, Chapter 5
   *Group discussion*: Questions related to Revenue Sources

   Final exam review (exam study guide will be provided)

Week 16 (May 1): Project due (work on your project)

   *Project Assignment Due (Wednesday, May 1, 2017; no later than 9:15 pm and submit it to turnitin on UNT blackboard)*

Final Week (May 8): Final exam
   *Location*: Chilton Hall, Room 270