Class Meeting: Tuesday 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 the economics of the federal 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 excel.  

Required Text and Other Readings  

Other assigned readings can be found through UNT library or will be posted on Canvas. 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 lectures, 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. Exam 1 accounts for 20%, and exam 2 accounts for 30%. 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. The project requires you 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 online submission at Canvas. I would like you to use APA citation style. Introduction to this citation style will be provided later. Tips: start early!

3) **Exercises (weight of 25%)**: There are five exercises. Each of them accounts for 5%. Most will require preparation outside of class. The exercises also provide a basis for class discussion as well as provide insights that are useful in the preparation of the seminar paper. Please submit your exercise with an electronic copy submitted through online assignment at the Canvas by 6:00 pm on due day. If you did not post it on the online assignment, I will assume that you choose “0” for the exercise.

Your grades will be based on the following formula:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project assignment</td>
<td>25 %</td>
</tr>
<tr>
<td>Exam 1</td>
<td>20 %</td>
</tr>
<tr>
<td>Exam 2</td>
<td>30 %</td>
</tr>
<tr>
<td>Exercises</td>
<td>25 %</td>
</tr>
<tr>
<td><strong>TOTAL PERCENT</strong></td>
<td><strong>100 %</strong></td>
</tr>
</tbody>
</table>

Final grades are based on total percent received in the course, which is the same as a weighted average if all assignments were grades on a scale of 0 - 100. Please note that I do not give letter grades on individual assignments or exams. I give a numerical score for each course element during the semester and assign letter grades based on a weighted sum of the numerical scores. I also reserve the right to base final grades on a “curve” rather than use the standard scale below.

<table>
<thead>
<tr>
<th>Weighted numerical score of</th>
<th>Letter grade in the course</th>
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<tbody>
<tr>
<td>90.00% or above</td>
<td>A</td>
</tr>
<tr>
<td>80.00 % to 89.99%</td>
<td>B</td>
</tr>
<tr>
<td>70.00 % to 79.99 %</td>
<td>C</td>
</tr>
<tr>
<td>60.00 % to 69.99%</td>
<td>D</td>
</tr>
<tr>
<td>Less than 59.99 %</td>
<td>F</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. If you miss the class for
no reasons, an excessive amount of unexcused absences (3 or more) will be likely to 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

Canvas

Canvas, similar to Blackboard, is an internet-based information display system. Canvas is a primary source of additional reading materials, and means of communication between you and the instructor for this course. You will use the same credentials to log in to Canvas as they did for Blackboard. The URL for our Canvas log in page is: https://unt.instructure.com/

You will find the course syllabus, additional required readings, project assignments, and class lecture notes on the Canvas site. You will submit your exercises and exams to the Turnitin assignment on the Canvas. More importantly, students are expected to check Canvas 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 need support or have any related questions, you can find information posted online here https://clear.unt.edu/services/lms-support.

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.

Incompletes, 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/

If you need accommodation for exams, please email your instructor at least 5-7 business days before the exam day to discuss about the accommodation.

**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 Perceptions of Teaching (SPOT)**
SPOT 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 SPOT 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 15: Introduction to budgeting

Week 2:
January 22: Budget choice and innovation I

Week 3:
January 29: Budget choice and innovation II

Week 4:
February 5: Budget cycle and budget document

Week 5:
February 12: Budget review and the role of budget office

Week 6:
February 19: Legislative approval and balanced budget

Week 7:
February 26: Guest speaker and exam 1 review

Week 8:
March 5: Exam 1

Week 9:
March 12: No class (Spring break)

Week 10:
March 19: Executive implementation

Week 11:
March 26: Using budget for financial control I

Week 12:
April 2: Using budget for financial control II

Week 13:
April 9: Fiscal health and financial condition analysis

Week 14:
April 16: Capital budgeting

Week 15:
April 23: The economics of the federal budget

Week 16
April 30: Project assignment due (submit to the Canvas by 9:00 pm)

Final Week
May 7: Exam 2
Course Schedule, Detail  (subject to change)

Week 1 (January 15): Introduction to budgeting
  Reading: Bland, Chapter 1

Week 2 (January 22): Budget choices and innovation I
  Reading: Bland, Chapter 7

Week 3 (January 29): Budget choices and innovation II
  Reading: Bland, Chapter 7

Week 4 (February 05): Budget cycle and budget document
  Reading: Bland, Chapter 7 and Chapter 12
  Lewis and Hildreth, Chapter 9 “How to read a local budget”
  Group activity: Local Budget Document

  Exercise 1: Excel Exercise #1 due on February 5.
  Read instructions and then complete exercise #1. Instructions and data are available on Canvas.

Week 5 (February 12): Budget review and the role of budget office
  Reading: Bland, Chapter 8
  Case study: Seven Letters

*Make your choice of government or nonprofit organization for the project by February 12.

Week 6 (February 19): Legislative approval and balanced budget
  Reading: Bland, Chapter 8 and Chapter 9 (pp. 223-227)
  Lewis and Hildreth, Chapter 5 (pp.122-147)
  Rubin, Chapter 6 “Politics of Balancing the Budget”
  Case study: Politics and Balanced Budget
  (see reading from Lewis and Hildreth, Chapter 5, pp. 143-147)

  Exercise 2: Excel Exercise #2 due on February 19.
  Read instructions and then complete exercise #2. Instructions and data are available on Canvas.

Week 7 (February 26): Guest speaker and exam 1 review

Week 8 (March 05): Exam 1

Week 9 (March 12): No Class (Spring Break)

Week 10 (March 19): Executive implementation
  Reading: Bland, Chapter 9
  Group activity: Portland Budget Process
Week 11 (March 26): Using budget for financial control I: Accounting and auditing  
*Reading:* Bland, Chapter 10

Week 12 (April 02): Using budget for financial control II: Accounting and auditing  
*Reading:* 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:** Excel Exercise #3 due on **April 02**.  
Read instructions and then complete exercise #3. Instructions and data are available on Canvas.

Week 13 (April 09): Fiscal health and financial condition analysis  
*Group activity:* Local Financial Document (CAFR)

**Exercise 4:** Excel Exercise #4 due on **April 09**.  
Read instructions and then complete exercise #4. Instructions and data are available on Canvas.

Week 14 (April 16): Capital budgeting  
*Reading:* Bland, Chapter 11  
*Group activity:* Project Progress Update

Week 15 (April 23): The economics/politics of the federal budget  
Phillis G. Joyce, The costs of budget uncertainty  
Gerald A. Carlino, Did the fiscal stimulus work.  
Exam 2 review (exam study guide will be provided)

**Exercise 5:** Excel Exercise #5 due on **April 23**.  
Read instructions and then complete exercise #5. Instructions and data are available on Canvas.

Week 16 (April 30): Project due (no class, please work on your project)  
*Project Assignment:* Due on Tuesday April 30; submit it to Canvas no later than 9:00 pm.

Final Week (May 07): Exam 2