SYLLABUS

COURSE DESCRIPTION
The purpose of this course is to familiarize participants with the theory and practice of budgeting at all levels of government and nonprofit organizations. 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 completing the following:

1. Reading assignments. One book is required for purchase. (It is also used in PADM 5420):

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

2. Management briefs
   Five management briefs will be assigned during the semester that involve examining in greater depth the budget and management issues discussed in class. Briefs should not exceed five (5) pages double spaced with 12-point font plus a page for references. Briefs may include graphs (bar charts, trend lines, pie chart, or similar types of diagrams) that illustrate the topic of that management brief. Briefs will be primarily evaluated on how well they integrate class material (lectures and readings) into the analysis of the topic.
Select a local government (city, county, or special district but not a school district) or a nonprofit organization for completing the management briefs. The organization should have a well-developed website that provides sufficient information needed for your briefs – a budget manual, the operating budget, the capital budget, and the annual financial report (which contains a detailed discussion of the budget process in the Notes section).

The following topics describe the topics addressed by each brief (the list is subject to modification):

Management brief #1: Discuss in detail the process for preparing and approving your organization's budget. Include a flow chart showing the phases of the budget process. The chart should be your creation and not downloaded from the Web. Where is the budget office/function located? What is the reporting structure? How does this shape the culture of the budget office? What are the qualifications of the staff? Discuss how the organization budgets for operating and capital spending.

Management brief #2: Discuss the revenue structure of your organization and the trends in the three largest sources of revenue. When and who prepares revenue forecasts? What policies guide revenue administration and forecasting? Does the organization prepare a long-term forecast? Review the annual financial report and assess the accuracy of revenue forecasts for the operating budget.

Management brief #3: Discuss the budget policies that guide the process (revenue, budget, cash, debt). If the organization does not have such policies, find a comparable organization with policies and suggest how they might be adapted to your organization. How do budget policies help to manage conflict in budget preparation, legislation, and implementation? What is the role of the legislative body/governing board in the budget process? How are their policy priorities integrated into budget decisions?

Management brief #4: Discuss how citizens/stakeholders are involved in the budget process. Discuss how citizen participation can be enhanced and the consequences from their enhanced role. What issues does a manager face when engaging citizens in the policy making process? Then discuss the civic symbols, both positive and negative, that define your organization and its community context.

Management brief #5: Evaluate the final operating budget document. 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? Discuss the performance measures used in the budget process. Are they effectively used to evaluate budget priorities? To the extent possible, discuss how the accounting system interfaces with the budget system. Based on the annual financial report, what impact did the COVID pandemic have on the budget?

3. Excel exercises: Four excel exercises are interspersed throughout the course and are designed to strengthen use of the software. The exercises get progressively more challenging and provide hands-on learning of a basic tool in budgeting.

4. Midterm and final exams
The midterm and final exams are essay type taken on a computer during class. I usually reserve labs in Chilton Hall for the exam. The midterm covers the first half of the semester, the final covers the second half of the semester. They are closed book and closed notes. A review guide is distributed at least one week before each exam. The exams use the same format: Part I is compare and contrast two concepts (3-4 sentences for each pair), Part II is short answer (one or two words or short list), and Part III is essays usually no more than two pages in length.

5. Weights for final grade

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<thead>
<tr>
<th>Weight Description</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Midterm exam</td>
<td>25%</td>
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<tr>
<td>Final exam</td>
<td>25%</td>
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<tr>
<td>Management briefs (8% each)</td>
<td>40%</td>
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<tr>
<td>Excel exercises</td>
<td>10%</td>
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CLASS PROCEEDINGS

1. Class begins at 6:00 pm. We will take a 10 minute break around 7:30 and adjourn at 8:50 pm.
2. An outline of class topics will be emailed to your preferred address on Tuesday morning before class. These are for your reference or note taking on a laptop during class. Hardcopies will be available for those who prefer them.
3. Please email assignments by the deadline to the TA. Late assignments are subject to a grade penalty unless late submission was pre-approved.

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; do not carry on side conversations
- Promptness; please do not be tardy to class
- Please do not bring any food into the classroom; you may bring drinks
- Do not access cell phones during class except for an emergency.
- 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.

STATEMENT ON INCLUSION AND DIVERSITY

The Department of Public Administration believes in the fundamental principles of life, liberty, equality, equity, and in doing good to all people as we serve students and the public interest.

- We believe in the importance of diversity and inclusion.
- We believe in fairness and equity for all faculty and students in and out of class.
- We believe in mutual respect and civility for all students and faculty.
- We believe that faculty and students have a right to a redress of grievances.
- We believe that students and faculty should be actively engaged in good works.

COURSE CALENDAR

August 30  INTRODUCTION TO BUDGETING
THE BUDGET CYCLE

September 6, 13

Required Readings:
1. ICMA, Chaps 1 and 7

Due September 20, 9:00 PM, Management Brief #1. Email your file to the Assignment page on Canvas.

Sept 20

NO CLASS (Readings and complete MB #1)

Sept 27

MANAGING THE BUDGET PROCESS -- PREPARATION

Required Readings:
1. ICMA, 8 (pp.175-192)

October 4

MANAGING THE BUDGET PROCESS -- LEGISLATION

Guest speaker: Lena Conklin (MPA ‘08), Manager, General Government & Information Technology, Legislative Budget Board, Austin, TX

Required Readings:
8. ICMA, Chaps. 8 (pp.192-212)

October 11

MANAGING THE BUDGET PROCESS – EXECUTIVE IMPLEMENTATION

Required Readings:
10. ICMA, Chap 9

Due October 11, 6:00 PM, Management Brief #2. Email your files to the Assignment page on Canvas.
Due October 11  Excel exercises #1 and #2 due (ICMA, p. 212).
Read instructions and then complete exercises #1 and #2.
Instructions and data available on Canvas.

October 18  MIDTERM EXAM – (TBA)

October 25, November 1  USING THE BUDGET FOR FINANCIAL CONTROL
Required Readings:
1. ICMA, Chap. 10

Due October 25  Excel exercise #3 due (ICMA, p. 232).
Read instructions and complete exercise #3. Instructions and data available on Canvas.

November 8  USING THE BUDGET TO IMPROVE PERFORMANCE
Required Readings:
1. ICMA, Chap. 12

Due November 8, 6:00 PM. Management Brief #3. Email your files to the Assignment page on Canvas.

Nov 15, 22  BUDGETING FOR CAPITAL IMPROVEMENTS AND DEBT SERVICE
Required Readings:
1. ICMA, Chap. 11

Due November 22, 6:00 PM, Management Brief #4. Email your files to the Assignment page on Canvas.

Nov 21 – December 8 Complete course evaluation (SPOT: Student Perceptions of Teaching) at
November 29  THE ECONOMICS OF THE FEDERAL BUDGET

Due November 29  Excel exercise #4 due (ICMA, p. 253). Read instructions and complete exercise #4. Instructions and data available on Canvas.

December 6  Required Readings:


Due December 6, 6:00 PM, Management brief #5. Email your files to the Assignment page on Canvas.

December 13  FINAL EXAM – (TBA)

Summary of due dates
Email your files to the Assignment page on Canvas.

Management Brief #1, due September 20
Management Brief #2, due October 11
Management Brief #3, due November 8
Management Brief #4, due November 22
Management Brief #5, due December 6

Excel exercise #1, due October 11
Excel exercise #2, due October 11
Excel exercise #3, due October 25
Excel exercise #4, due November 29
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.
SEXUAL DISCRIMINATION, HARRASSMENT, & 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](http://deanofstudents.unt.edu/resources). UNT’s Student Advocate 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.