COURSE DESCRIPTION:

From UW’s catalog “Analyzes the principles, processes, and politics of the budgetary process in the U.S. It examines the various theories of budgetary decision-making, the politics of budgeting and budgetary reforms.”

This course introduces students to the theory and practice of budgeting at all levels of government. Emphasis is given to budgeting in local government and non-profits because of their historical role as an incubator for budget innovations and its accessibility to citizens. This course equips students with competence in the use of budgeting terminology, innovations in budget preparation, the linkage of the budget to the accounting and financial reporting systems, and the role of technology in shaping budget preparation and administrative implementation.

LEARNING OBJECTIVES:

- Acquire an understanding of how the budget functions as a management and policy tool
- Develop a competency in budget terminology and procedures
- Become adept at the use of Excel and acquire an understanding of the use of other technology in budgeting
- Develop an appreciation for the role of budgeting in public and nonprofit organizations
- Develop a familiarity with the grant-writing process

CLASS STRUCTURE: This class will be a seminar and lecture format. Students are responsible for coming to class prepared to discuss the readings. This class will place a premium on learning to think, write and speak in a sophisticated manner about budgeting, grants, and fiscal policy. Therefore, classroom participation is a necessity.

GENERAL COURSE REQUIREMENTS: Each student is expected to attend class, read the assigned texts, acquaint himself/herself with the terminology of the field, join other class members in group exercises, complete a research paper, and perform creditably on examinations.

(a) ATTENDANCE: I expect that you will not miss class. If you expect to miss classes during the semester, please talk to me. If you miss more than two classes, unless you get permission from the instructor, you will fail the class.
(b) POLICY REGARDING LATE WORK: All assignments are due at the beginning of class on their due date. Late work will not be accepted unless there are extenuating circumstances and you provide documentation to the instructor.

(c) FLUIDITY OF SYLLABUS/ TACIT AGREEMENT OF STUDENTS: By enrolling in this class, the students agree to the terms of the syllabus. With cause and by giving notice to the students, the instructor reserves the right to amend the syllabus as circumstances warrant.

(d) Academic dishonesty – A statement referencing UW Regulation 6-802 policy (http://www.uwyo.edu/generalcounsel/_files/docs/uw-reg-6-802.pdf) and of your position concerning academic dishonesty, including the penalties that will be imposed in your class, should be included on the syllabus. Remember, no penalty for academic dishonesty can be imposed unless the student is given full due process under university policy.

(e) Disability statement – The syllabus should include a statement on the availability of services to assist students with disabilities. Some variation of the following is recommended:
   “It is University of Wyoming policy to accommodate students, faculty, staff, and visitors with disabilities. If you have a physical, learning, sensory, or psychological disability and require accommodations, please let me know as soon as possible. You will need to register with University Disability Support Services (UDSS) in the Student Educational Opportunity offices, Room 330 Knight Hall, and provide UDSS with documentation of your disability.”

(f) Statements of student conduct – University regulations on student conduct prohibit “disruption or obstruction of teaching, research, administration,” and other university activities and provide procedures for addressing behavior problems. The Dean of Students advises instructors not attempt to list on class syllabi behaviors they consider unacceptable. Instead, if an instructor believes a statement about classroom decorum is necessary, a general statement that students are expected to be respectful of other students and follow the university’s student of conduct is advised.

ASSIGNMENTS:

(a) MIDTERM EXAMINATION: The mid-term will be a short, take home exam. Typically, there will be a set of questions and the student will be able to select which questions he/she wants to answer. The midterm will be brief, taking place within one class period.

The mid-term exam will be due March 7th

(b) FIELD ASSIGNMENT/PAPER: 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-Discuss in detail the process for preparing and approving your organization's budget. 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 kind of 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.** The 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? 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? What recommendations would you offer to improve budget deliberations?

**Part III.** Overall recommendations-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.

You should 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 class 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. The use of endnotes in lieu of footnotes is preferred. Accurate documentation and referencing is expected. Follow the form of *Public Administration Review* for your endnotes. Grammar, spelling, punctuation and clarity of presentation will count in the evaluation. Late papers will be penalized substantially.

**Due April 25th**

(c) **BUDGET EXERCISES:** Interspersed throughout the course are exercises designed to reinforce the material introduced in the readings. The exercises are available on the WYOCourses site. Most will require preparation outside of class. Some of the exercises require referencing the budget document through the Web site of a local government. A separate set of Excel-based problems has been developed for use in conjunction with the text. The problems will require developing a database in Excel, then manipulating that database to provide information commonly requested during the budget process. The exercises and problems provide a basis for class discussion as well as provide insights that are useful in the preparation of the seminar paper. Late exercises and problems will be penalized substantially.
Exercise #1 is due March 28th
Exercise # 2 is due April 7th
Exercise # 3 is due April 18th

(d) FINAL EXAMINATION: The final will be an essay exam. Typically, there will be a set of questions and the student will be able to select which questions he/she wants to answer.

Final Exam Tuesday, May 9th, 2012 from 6:00 PM - 8:30 PM

COURSE REQUIREMENTS: Participants are responsible for the completion of the following:

1. Reading assignments. Three books are required for purchase:

   (B) Robert L. Bland, A Budgeting Guide for Local Government. 3rd edition

   (KAR) Ellen Karsh & Arlen Sue Fox, The Only Grant-writing Book You’ll Ever Need. 4th Ed.

   (IR) Irene S. Rubin, The Politics of Public Budgeting. 8th Edition
       Washington, DC: CQ Press, 2017

BASIS FOR FINAL GRADE:
Midterm Exam 25%
Final Exam 25%
Exercises/Excel problems 20%
Field assignment paper 20%
Participation 10%
COURSE CALENDAR:
Class #1- January 31-

Introduction to Budgeting
    (B) Chapter 1

Class #2-February 7th-

Revenue Sources
    (B) Chapter 2
    (IR) Chapter 2

Class #3- Friday, February 24th

Property Tax
    (B) Chapter 3
    (IR) Chapter 1

Managing the Budget Process
    (B) Chapter 3

Implementing the Approved Budget
    (B) Chapter 4
    (IR) Chapters 3

Class #4- Saturday, February 25th

Choices in the Budgetary Process
    (IR) Chapters 7 & 8
Expenditures
    (IR) Chapters 5

Budgetary Principles
    (B) Chapter 7

Improving Program Performance Using the Budget
    (B) Chapters 6 & 12

****Take home Midterm handed-out****

Class # 5- March 7th
****Midterm Due****

Grants & Grant-writing part 1.  
(Karsh) Parts I & II

**Spring Break - March 13-17**

**Class #6- March 28th**

***Excel Exercise # 1 Budget Trend Analysis is Due on WyoCourses****

Grants and Grant-writing part II  
(Karsh) Part III

**Friday, April 7th 4:00PM**

***Excel Exercise # 2 on Revenue Forecasting is Due****

**Class #8- Saturday, April 14- 8:00AM-5:00PM**

Legislative Approval  
(B) Chapter 8  
(IR) Chapter 4

Executive Implementation  
(B) Chapter 9  
(IR) Chapter 7

**Class #8- Saturday, April 15th- 8:00AM-5:00PM**

Regulatory Fees and Special Assessments  
(B) Chapter 5

Auditing and Accounting  
(B) Chapter 10  
(IR) Chapter 8

Planning  
(B) Chapter 11  
(IR) Chapter 9

**April 18***Excel Exercise # 3 on Budget Monitoring is Due****
April 25th **** Term Paper is Due ****

Take Final Exam is due Tuesday, May 9th by 9:00PM to Wyocourses Page