

PA 512, Summer 2 2020
The Budgeting Process
3 credit hours

Instructor: Bruce McDonald
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Course Time: Online
Office House: By Appointment (Virtually)

Prerequisites

Graduate standing or PBS status

Course Description

This course examines the generalized budgetary process used at all levels of government in the U. S. Understanding of the process based upon comprehension of institutions involved, roles of politicians and professionals and the objectives of budgetary systems. Focus also upon budgetary reforms and on Planning-Programming-Budgetary and Zero-Based Budgeting as management tools. We will consider a variety of skills and techniques that are essential to be a public manager, including:

- The basic principles and logic of public finance
- Organization and management of the budget process
- Budget processes of the various levels of government
- Methods of budget preparation, analysis, management and audit
- Capital Budgets
- Performance measurement and performance budgets
- Revenue systems and standards for evaluation
- Taxation (excise, property, and user charges)
- Public debt and debt administration
- How to incorporate social equity perspectives into the budgeting process

Mastering these areas builds the conceptual foundation for success in public budgeting. Mastery, however, is acquired through practice. To assist in your learning, the course is composed of readings, exercises, and writing assignments.

Required Textbooks

- Bland, Robert L. (2016). *A Budgeting Guide for Local Government*, 3rd ed. Washington, DC: ICMA Press.
- Additional readings and relevant class materials will be made available on the course website.

Course Requirements

Homework Assignments

There will be 4 homework assignments due throughout the semester. While you must write and turn in your own solutions, you are encouraged to work with and study with your classmates. Assignments are then due by 8:00 pm on Sunday of the respective week. You must submit your homework under the appropriate assignment on Moodle. The assignment must be submitted as a PDF.

Fiscal Review and Assessment

As part of your course evaluation, you will be required to complete a complete financial review and assessment of a local government, local nonprofit, or department of state or local government. This assignment will be conducted as a group project, with your selecting your group members during Unit 1 using the Moodle group selection tool. This assignment will involve intensive investigation into the budget, revenue, and financial management practices and processes of the organization. The outcome of the review and assessment will be a professionally structured report, 10 pages in length. Information on the project is provided under the assignment on the Moodle course page. The fiscal review and assessment is due by July 28th at 8:00 pm. You must submit your assignment on Moodle. This assignment should be submitted as a PDF.

Fiscal Review and Assessment Group Evaluation

The Fiscal Review and Assessment project is a group project. To ensure that all members of the group are involved and contributing to the project in a positive way, you will conduct a review of your group mates at the end of the course. Details on the review will be provided during the last week of the course and must be completed by July 28th at 8:00 pm.

Online Discussion Board Involvement:

Finally, the course will utilize the forum tool on Moodle to facilitate the seminar atmosphere. Each student is responsible for making four posts to the discussion board each week. One post, made by Wednesday evening at 8:00 p.m. will introduce a question or comment that you had from the course material. Two additional posts where you comment on the first posts of your classmates are due by Thursday evening at 8:00 p.m. The fourth post is a reply to the comments made of your first post and is due by Friday at 8:00 p.m. Additional posts to the discussion board are encouraged, though not required.

Grading

The percentage of grades assigned to each part of the course is as follows:

Homework Assignments: 30.00%
Fiscal Review and Assessment: 30.00%
Fiscal Review and Assessment Group Evaluations: 10.00%
Online Discussion Board Involvement: 30.00%

The final grade will be calculated using the following scale:

<u>Letter Grade:</u>	<u>Percentage</u>	<u>Letter Grade:</u>	<u>Percentage</u>
	<u>Grade:</u>		<u>Grade:</u>
A	93-100%	C	73-76.99%
A-	90-92.99%	C-	70-72.99%
B+	87-89.99%	D+	67-69.99%
B	83-86.99%	D	63-66.99%
B-	80-82.99%	D-	60-62.99%
C+	77-79.99%	F	0-59.99%

Course Policies

Accommodations for Disabilities

Reasonable accommodations will be made for students with verifiable disabilities. In order to take advantage of available accommodations, students must register with the Disability Resource Office at Holmes Hall, Suite 304, 2751 Cates Avenue, Campus Box 7509, 919-515-7653. For more information on NC State's policy on working with students with disabilities, please see the Academic Accommodations for Students with Disabilities Regulation (REG02.20.01). <https://policies.ncsu.edu/regulation/reg-02-20-01>.

Academic Integrity

Regardless of discipline, honest and rigorous scholarship is at the foundation of a Research I institution. Students are bound by the academic integrity policy as stated in NCSU Code of Student Conduct: <http://policies.ncsu.edu/policy/pol-11-35-01>. Students are required to uphold the university pledge of honor and exercise honesty in completing every assignment. You may be required to write the Pack Pledge on every exam and assignment and to sign or type your name after the pledge. ("I have neither given nor received unauthorized aid on this test or assignment.") Violations of academic integrity will result in referral to the Office of Student Conduct with a recommendation of a failing grade for the assignment, and they will be reported to the department head.

Electronically-hosted Course Components

Students may be required to disclose personally identifiable information to other students in the course, via electronic tools like email or web postings, where relevant to the course. Examples include online discussions of class topics, and posting of student coursework. All students are expected to respect the privacy of each other by not sharing or using such information outside the course.

Non-discrimination Policy

NC State University provides equality of opportunity in education and employment for all students and employees. Accordingly, NC State affirms its commitment to maintain a work environment for all employees and an academic environment for all students that is free from all forms of discrimination. Discrimination based on race, color, religion, creed, sex, national origin, age, disability, veteran status, or sexual orientation is a violation of state and federal law and/or NC State University policy and will not be tolerated. Harassment of any person (either in the form of quid pro quo or creation of a hostile environment) based on race, color, religion, creed, sex, national origin, age, disability, veteran status, or sexual orientation also is a violation of state

and federal law and/or NC State University policy and will not be tolerated. Retaliation against any person who complains about discrimination is also prohibited. NC State's policies and regulations covering discrimination, harassment, and retaliation may be accessed at <https://policies.ncsu.edu/category/campus-environment/> or <https://policies.ncsu.edu/policy/pol-04-25-05/>. Any person who feels that he or she has been the subject of prohibited discrimination, harassment, or retaliation should contact the Office for Equal Opportunity (OEO) at 515-3148.

NC State University Policies, Regulations and Rules (PRR)

Students are responsible for reviewing the PRRs which pertain to their course rights and responsibilities. These include: <http://policies.ncsu.edu/policy/pol-04-25-05> (Equal Opportunity and Non-discrimination Policy Statement), <https://oied.ncsu.edu/divweb/policies/> (Office for Institutional Equity and Diversity), <http://policies.ncsu.edu/policy/pol-11-35-01> (Code of Student Conduct), <http://policies.ncsu.edu/regulation/reg-02-50-03> (Grades and Grade Point Average), <https://policies.ncsu.edu/regulation/reg-02-20-04> (Audits), and <https://policies.ncsu.edu/regulation/reg-02-50-03> (Incompletes).

Late and Makeup Work

All assignments and exams must be completed by the assigned time. Late assignments and tests will not be accepted and will automatically be given a 0. The instructor will not give makeup homework or exams.

Syllabus Changes

Except for changes that substantially affect the implementation of grading, this syllabus is a general plan for the course and subject to change with advanced notice.

Course Outline and Schedule

Unit 1: Course Introduction and Revenue Streams

Week of June 22nd to June 28th

- **Due: Group Selection**
- **Due: Weekly Discussion Board Posts**
- **Due: Fiscal Review and Assessment Group Selection**
- Chapter 1
- Chapter 2
- Chapter 3
- The Social Equity Imperative by Guy and McCandless (Moodle)

Unit 2: Other Forms of Revenue

Week of June 29th to July 5th

- **Due: Homework #1**
- **Due: Weekly Discussion Board Posts**
- Chapter 4
- Chapter 5
- Chapter 6
- How Transit Matters for Social Equity by Larson (Moodle)

Unit 3: Budget Principles

Week of July 6th to July 12th

- **Due: Homework #2**
- **Due: Weekly Discussion Board Posts**
- Chapter 7
- Chapter 8
- The Budget Process: An Overview by Chen, Weikart, and Williams (Moodle)

Unit 4: The Budget Cycle

Week July 13th to July 19th

- **Due: Homework #3**
- **Due: Weekly Discussion Board Posts**
- Chapter 9
- Chapter 10
- The Budget Document by Chen, Weikart, and Williams (Moodle)
- Determining the Baseline Budget by Chen, Weikart, and Williams (Moodle)

Unit 5: Performance Budgeting

Week of July 20th to July 26th

- **Due: Homework #4**
- **Due: Weekly Discussion Board Posts**
- Chapter 11
- Chapter 12

- Operating Plan and Variance Analysis by Chen, Weikart, and Williams (Moodle)
- Financial Statement Analysis by Chen, Weikart, and Williams (Moodle)

July 28th

- **Due: Fiscal Review and Assessment**
- **Due: Fiscal Review and Assessment Group Evaluation**