

# University of North Texas at Dallas

## Fall Semester 2024

### SYLLABUS

<b>Instructor Name:</b>	Dr. Jesseca E. Lightbourne
<b>Course:</b>	PLDR 5400 Managerial Financial Resources
<b>Office Phone and Room Number:</b>	972.338.1574// Founder's Hall room 231
<b>Email Address:</b>	<a href="mailto:jesseca.lightbourne@untdallas.edu">jesseca.lightbourne@untdallas.edu</a>
<b>Office Hours:</b>	Tuesdays and Thursdays 10:00a.m. to 12:00p.m.
<b>Classroom Location:</b>	Founders Hall 213
<b>Class Meeting Days &amp; Times:</b>	Tuesdays 6:00p.m. to 8:50p.m.
<b>Required Text:</b>	<b>(ICMA) Robert L. Bland, <i>A Budgeting Guide for Local Government</i>. 3rd edition Washington, D.C.: International City/County Management Association, 2013.</b>
<b>Recommended Text:</b>	Additional Readings will be assigned via Canvas.

#### SYLLABUS

#### COURSE DESCRIPTION

The purpose of this course is to familiarize participants with the theory and practice of budgeting at all levels of government. 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 the completion of the following:

1. Required Reading: (ICMA) Robert L. Bland, A Budgeting Guide for Local Government. 3rd edition Washington, D.C.: International City/County Management Association, 2013.

The additional required readings are posted on Canvas.

2. Exercises. Interspersed throughout the first half of the course is a few exercises designed to reinforce the material introduced in the readings. Most will require preparation outside of class. The exercises provide a basis for class discussion as well as provide insights that are useful in the preparation of the seminar paper. Late exercises will be penalized substantially. \*\*\*Please note \*\*\*Quizzes and in-class exercises are interchangeable. Both are used to reinforce the material introduced in the readings.

3. Field Assignment. 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 (approximately 60%)**

Discuss in detail the process for preparing and approving your organization's budget. This section of your analysis should include a flow chart showing the phase of the budget process. The chart should be your creation and not downloaded from the Web. 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 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. Budget information and document (approximately 30%)** 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?

**Part III. Overall recommendations (approximately 10%)** 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.

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 week 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. Use endnotes in lieu of footnotes for references including information from interviews (name of person interviewed, title, and date of interview.). Accurate documentation and referencing are expected. Follow the form of the ICMA text (A Budgeting Guide) for your endnotes. Grammar, spelling, punctuation and clarity of presentation will count in the evaluation. All papers are due Saturday, December 7, 2024. Late papers will be penalized substantially.

### WEIGHTS FOR FINAL GRADE

<b>Task/Assignments</b>	<b>Percentage</b>
Midterm Exam	25%
In-Class Exercises/Quizzes	20%
Final Comprehensive Exam	30%
Field Assignment Paper	25%
<b>Total:</b>	<b>100%</b>

### COURSE CALENDAR

<b>Date</b>	<b>Class Meeting Topic</b>
Tuesday, Aug. 27	<b>INTRODUCTION TO BUDGETING</b>
Tuesday, Sept. 3 Tuesday, Sept. 10 Tuesday, Sept. 17 Tuesday, Sept. 24	<b>THE BUDGET CYCLE</b> <u>Required Readings:</u> 1. ICMA, Chaps 1 and 7 2. Robert L. Bland and Michael Overton, "The Road to Entrepreneurial Budgeting and Beyond: The Evolution of Budget Innovations and the Role of Citizens in Budget Decisions," September 2016. 3. Texas House Research Organization. "Writing the State Budget," State Finance Report No. 85-1, February, 2017. 4. Texas Senate Research Office. "Budget 101: A Guide to the Budget Process in Texas," January 2017.
Tuesday, Oct. 1	<b>MANAGING THE BUDGET PROCESS</b> <u>Required Readings:</u> 1. ICMA, Chaps. 8 & 9

	<p>2. Charles E. Lindblom, “The Science of ‘Muddling Through,’” <i>Public Administration Review</i> 19 (Spring 1959): 79-88.</p> <p>3. Victoria Gordon, <i>Participatory Budgeting: Ten Actions to Engage Citizens via Social Media</i>, IBM Center for the Business of Government, September 2014.</p>
Tuesday, Oct. 8	<p><b>MANAGING THE BUDGET PROCESS (continued)</b></p> <p><u>Required Readings:</u></p> <p>1. The Volcker Alliance, <i>Truth and Integrity in State Budgeting</i>, 2015.</p> <p>2. The Nelson A. Rockefeller Institute of Government, <i>State Tax Revenue Forecasting Accuracy</i>, September 2014.</p> <p>3. Center for Budget Policies and Priorities, <i>Improving State Revenue Forecasting: Best Practices for a More Trusted and Reliable Revenue Estimate</i>, September 4, 2014.</p> <p>4. Katherine Barrett and Richard Green, <i>Beyond the Basics, Best Practices in State Budget Transparency</i>, The Volker Alliance, December 2015.</p> <p>5. City of Houston, <i>RFP for a Long-range Financial Forecast</i>, June 2016.</p>
Tuesday, Oct.15	<p><b>BUDGETING IN ACTION</b>–Invited guest speakers: City of Dallas Budget Office &amp; UNT Administration and Finance</p>
Tuesday, Oct. 22	<p><b>MIDTERM EXAM</b></p>
Tuesday, Oct. 29	<p><b>USING THE BUDGET FOR FINANCIAL CONTROL</b></p> <p><u>Required Readings:</u></p> <p>1. ICMA, Chap. 10</p> <p>2. Stephen J. Gauthier, Chapter 24 “Budgetary Integration” in <i>Governmental Accounting, Auditing, and Financial Reporting</i> (Chicago: Government Finance Officers Association, 2012), pp. 429-437.</p>
Tuesday, Nov. 5	<p><b>USING THE BUDGET TO IMPROVE PERFORMANCE</b></p> <p><u>Required Readings:</u></p> <p>1. ICMA, Chap. 12</p> <p>2. Barbara J. Cohn Berman, <i>Listening to the Public</i> (New York: Fund for the City of New York, 2005).</p> <p>3. Stephen J. Gauthier, Chapter 41 “Performance Reporting” in <i>Governmental Accounting, Auditing, and Financial Reporting</i> (Chicago: Government Finance Officers Association, 2012), pp. 715-731.</p> <p>4. Government Finance Officers Association, <i>Anatomy of a Priority-Driven Budget Process</i>, (Chicago: GFOA, March 2011).</p>

Tuesday, Nov. 12	<b>CAPITAL BUDGETING</b> <u>Required Readings:</u> 1. ICMA, Chap. 11 2. Beverly Bunch, “Capital Planning and Budgeting (Chapter 11),” in Management Policies in Local Government Finance, 6th edition. Edited by John Bartle, Bartley Hildreth, and Justin Marlowe (Washington, D.C.: ICMA, 2013): 253-278.
Tuesday, Nov. 19	<b>INTRO TO FINANCIAL MANAGEMENT</b> <u>Required Readings:</u> Debt management: 1. Dwight Denison, Chapter 12, “Debt Management,” in John R. Bartle, W. Bartley Hildreth, and Justin Marlowe, Management Policies in Local Government Finance, 6th edition (Washington, D.C.: International City/County Management Association, 2013): 279-295. 2. Joseph V. Kennedy, “States of Insolvency: What Happens When (If) a State Runs Out of Money? The Legal and Economic Issues Surrounding State Fiscal Imbalances,” Municipal Finance Journal 36 (Winter 2016): 39-111. Treasury Management: 3. Jun Peng, Chap. 13, “Cash, Investments, and Pensions,” in John R. Bartle, W. Bartley Hildreth, and Justin Marlowe, Management Policies in Local Government Finance, 6th edition (Washington, D.C.: International City/County Management Association, 2013): 297-317. Internal controls: 4. Stephen J. Gauthier, Chapter 43, “Monitoring and the Periodic Evaluation of Internal Control,” in Governmental Accounting. Auditing and Financial Reporting (GAAFR) (Chicago: GFOA, 2012), pp. 733-759.
Tuesday, Nov. 26	<b>THE ECONOMICS OF THE FEDERAL BUDGET</b> <u>Required Readings:</u> 1. Center on Budget and Policy Priorities, Introduction to the Federal Budget Process, Washington, D.C.: Center on Budget and Policy Priorities, August 23, 2017. 2. Philip G. Joyce, The Costs of Budget Uncertainty, Analyzing the Impact of Late Appropriations (Washington, D.C.: IBM Center for The Business of Government, 2012). 3. Gerald A. Carlino, “Did the Fiscal Stimulus Work?” Quarterly Report of the Federal Reserve Bank of Philadelphia, 2017.
Saturday, Dec. 7	<b>Field Project Due</b>
Tuesday, Dec. 10	<b>FINAL EXAM</b>

## University Policies and Procedures

**Students with Disabilities (ADA Compliance):** The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation. Grades assigned before an accommodation is provided will not be changed as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call Cynthia Suarez at 972-338-1777 or email [Cynthia.suarez@untdallas.edu](mailto:Cynthia.suarez@untdallas.edu)

**Student Evaluation of Teaching Effectiveness Policy:** The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester, providing you with a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

**Late Policy:** Students are expected to turn in all assignments at the beginning of the class on the date the assignment is due. Late work will receive a grade penalty. Work that is turned in at any time during the first 24 hours after the date and time the assignment is due will receive no higher than a grade of B. Work that is turned in at any time during the second 24 hours after a paper is due will received no higher than a grade of C. Student work will not be accepted under any circumstances more than 48 hours after the assigned due date and time. You will receive a 0 for the assignment.

**Academic Integrity:** Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at [http://www.unt.edu/untdallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.unt.edu/untdallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic_Integrity.pdf) for complete provisions of this code.

The use of generative AI tools (such as ChatGPT, DALL-E, etc.) are not permitted in this class; therefore, any use of AI tools for work in this class may be considered a violation of UNTD's Academic Integrity since the work is not your own. The use of unauthorized AI tools will result in a review of academic misconduct. <https://untsystem.policytech.com/dotNet/documents/?docid=1278&public=true>

**Web-based Plagiarism Detection:** Please be aware in some courses, students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

**Bad Weather Policy:** On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main

voicemail number (972) 780-3600 or search postings on the campus website [www.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Jaguar Alert contact information, so they will receive this information automatically.

**Attendance and Participation Policy:** The University attendance policy is in effect for this course. Do not arrive late for this class. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

**Diversity/Tolerance Policy:** Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Office of Student Life as the instructor deems appropriate.

**Canvas:** A number of our required readings will be posted on Canvas. Please print them out and read them before the date in which we will discuss them. They are listed under the “Content” section for this course. Please let me know if you have any issues finding them. Use of Cell Phones & Other Electronic Gadgets in the Classroom Students who prefer to use laptops to take notes in class are more than welcome to do so. However, please refrain from engaging in other activities (Facebook, shopping, etc.) that will serve as a distraction for both you and me. Also, we have all become increasingly reliant upon our technological devices to keep us in the loop both professionally and personally, this class has a “No Cell Phone” policy. Please refrain from in-class texting, but it is certainly not limited to this behavior. If you need to use your cell phone, please feel free to leave the class as you see fit. Our time in class is limited, and despite our busy lives, I would like to spend the class period focused on the material.

**Incompletes:** A semester grade of incomplete will be given only under extreme and unusual situations. Additionally, to be fair to all students in the course, when the work is completed, the student will not receive higher than a B for the course, regardless of how many points were earned in the course. More importantly, an incomplete will only be granted for students who are in good standing within the class (A/B grade) and have completed all work (except for the final) at semester’s end. An incomplete is not a substitute for a poor grade.

## **Resources:**

### **Writing Center**

The UNT Dallas Writing Center offers free, one-on-one or group tutoring services to all registered undergraduate and graduate students. Our goal is to help students write a good paper, and most importantly, become better writers. We work with students on any type of written or oral project and

can help students at any stage of the writing process (from brainstorming and outlining to citing and looking over a final draft).

The Writing Center is located on the **2nd Floor of the Student Center** (big glass structure in front of the stairs). To make an appointment, browse the Writing Center's online resources, or see a list of our student FAQ's, please <https://learn.untDallas.edu/writing-center>. If students cannot come in for a face-to-face appointment, students can take advantage of our free online tutoring service through SMARTHINKING. To get more information about this service, visit <https://learn.untDallas.edu/smarthinking>.

To make the best use of your time, please bring as much information as possible with you to your appointment (assignment, grading rubric, previous graded papers from the class, etc.). The Writing Center will not proofread papers or talk with you about grades, but we will help you become better writers over time.

## **Math Lab**

The UNT Dallas Math Lab offers free, one-on-one or group tutoring services to all registered undergraduate students. Our goal is to help students improve their math skills, succeed in all of courses requiring math, and learn math-related skills they will need post-graduation. We work with students enrolled in all Math, statistics, accounting, finance, and Science courses.

The Math Lab is located on the **2nd Floor of the Student Center**. The Math Lab operates on a walk-in basis, so students can walk-in at any time. To browse the Writing Center's online resources, view our hours of operation, or see a list of our student FAQ's, please <https://learn.untDallas.edu/math-lab>. If students cannot come in for face-to-face tutoring, students can take advantage of our free online tutoring service through SMARTHINKING. To get more information about this service, visit <https://learn.untDallas.edu/smarthinking>.