

**Public Budgeting and Finance**  
**PADM 6120 Distance Education**  
**Spring 2006**

Professor: Dr. Patricia Mitchell  
Office: Off Campus [150 Government Circle, Ashe County Government,  
Jefferson NC 28640]  
Office Hours: 6:30 – 7:00 and 9:00-9:30 on Tuesday evenings  
Students may contact me by phone or email at any other time they  
choose. Please let Dr. Mitchell know if you want to talk with her  
during the office hours given above.  
Virtual Classroom: Tuesday Evening – 7:00 – 9:00  
Phone: 336-219-2502 (office)  
Email: [mitchelljan@ecu.edu](mailto:mitchelljan@ecu.edu) or [pmitchell@ashecountygov.com](mailto:pmitchell@ashecountygov.com)

**Objective of Course:**

The premise of this course is that all public administrators must be able to understand and make use of financial information. This course will provide an overview of revenue and expenditure policy primarily at the local and state level. Budgeting theory, budgeting formats, the ability to analyze budget data relevant to decision-making in the public sector, and financial statement analysis will be emphasized.

The course will **require** the use of a spreadsheet program (e.g., Excel) for the Brown County Budget Simulation © project.

**Goals for the Course:**

This course will be organized within the following five modules:

- Pre-Module (Introduction)
- Module A (Budget as a Policy Document)
- Module B (Budget as an Operations Plan)
- Module C (Budget as a Financial Plan)
- Module D (Budget as a Communication Tool)

The student will:

- ✓ Gain knowledge and comprehension of various aspects of revenue and expenditure policy
- ✓ Apply skills in developing a budget document through use of the Brown County Budget Simulation ©
  - **Synthesize fiscal information with the environment in which the student is working/living through a series of “Inbox” assignments**
  - **Analyze a variety of financial policy issues and identify the effects (Case Studies)**
- ✓ Analyze local government financial statements

**Required Readings:**

Mitchell and Basinger – Brown County Budget © Simulation (will be provided)

Bland, Robert L. and Irene S. Rubin. *Budgeting: A Guide for Local Governments*. ICMA 1997.

Gosling, James J. *Budgetary Politics in American Governments*. 4th edition. Taylor & Francis/Routledge.

International City/County Management Association (ICMA). (1996). *Managing Local Government Finance: Cases in Decision Making*. Washington, D.C.

Mead, Dean Michael. (2001). *The Quick Guide to Local Government Financial Statements*. Connecticut: Governmental Accounting Standards Board (GASB).

**Attendance:**

Attendance is expected during Virtual Classroom sessions, just as in a face-to-face class.

**Grading:**

ICMA Case Studies / Participation	15%
Virtual Class Discussion / Participation	15%
Budget Document	40% *
3 Tests (10 each)	30%

\* The presentation of your budget document (content, structure/appearance) will be part of the final exam grade.

**Grading Scale:**

90 -100	= A
80 - 89	= B
70 - 79	= C
69 and Below	= Failing

**Course Requirements:**

Excel spreadsheet program required

**Brown County Budget © Simulation**

Students will be required to further develop the Brown County Budget© for Fiscal Year 2006 (FY06). This is a semester-long project that is to be worked on as we learn new concepts about budgeting and as you receive Inbox assignments. **Content and appearance will be considered in grading the project.**

The Brown County Budget© will be partially developed for you. Demographics of the county, financial history, county organizational structure, as well as mission and goals will be provided. In other words, you will be provided the background information and some of the financial history of a Midwest county and through a series of assignments and discussions you will complete the budget for the next fiscal year (FY). You will be required to complete the Brown County Budget © by inserting the information you are given as well as determining other relevant information.

### **Assignments**

Course will require various assigned readings from the required texts. It will be necessary to complete these readings in a timely manner to be able to contribute to the discussion and answer questions during Virtual Classroom sessions. Students will also receive a series of “Inbox” assignments. These assignments will arrive by Blackboard’s email function (Inbox) and will pertain to an event that is going to affect your budget. You will have to make a decision as to how to incorporate this event into your budget document.

### **Case Studies:**

ICMA Case Studies will be read, analyzed and discussed during Virtual Classroom sessions. Each student (with at least two partners) will be assigned one of these case studies to present to the class and to initiate and lead the discussion. Students will work in groups of 2 or 3 depending upon class enrollment. All students are expected to read each case study and participate in the discussion – you will be graded on your discussions as well as leading your case study. You will have Group Pages assigned within Blackboard that will enable you to have on-line discussions with your partners for your case study assignment.

### **Exams:**

You will have three tests during the semester. The test will be given to you at the end of a Virtual Classroom discussion and you will have 1 hour and 15 minutes to complete and return to the professor. Late submissions will have points deducted from test grade.

### **Academic Integrity**

*“Academic integrity is expected of every East Carolina University student. Academically violating the Honor Code consists of the following: cheating, unauthorized aid or assistance or the giving or receiving of unfair advantage on any form of academic work; plagiarism, copying the language, structure, ideas, and/or thoughts of another and adopting those as one’s original work; falsification, statement of untruth, either spoken or written, regarding any circumstances relating to academic work; and attempting any act which if completed would constitute an academic integrity violation as defined above.”* 2001-2002 Graduate Catalog, p. 51. Students may refer to the policies in the *Student Handbook*.

### **ADA Accommodations:**

East Carolina University seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a covered disability must go to the Department for Disability Support Services located in Brewster A-117 to verify the disability before any accommodations can occur. The telephone number is 252-328-6799.

### **Readings and Assignments:**

Prior to our Virtual Classroom discussion on Monday January 24th, please send an email to the professor with the following information:

- Contact information (preferably email outside of the Blackboard program)
- Preferred name to be called
- Degree program at ECU
- If employed, job title and employer
- Previous financial experience / background
- If you are, or desire to be, a government employee what would the ideal job look like?
- Any other information you would like to share regarding your interests

January 10th	First Virtual Classroom <ul style="list-style-type: none"><li>▪ Introduction to the course/syllabus and general information regarding class expectations</li><li>▪ Introduction to texts and case studies</li><li>▪ General discussion of fiscal policy and budgeting</li><li>▪ Discussion about assigned readings</li></ul>
January 17 <sup>th</sup>	Discussion of class expectations Chapter 1 of <i>Budgeting: A Guide</i> and the introductory materials in other texts
January 24 <sup>th</sup>	Module A Reading assignments are within the Module A notes
January 31st	Module A continued
February 7 <sup>th</sup>	Module A completed Department Budgets will be posted prior to this class period Department Budgets discussed
February 14 <sup>th</sup>	Module B Reading assignments are within the Module B notes Department Budgets discussed
February 21st	Test #1 7:00 – 9:00 p.m.
February 28 <sup>th</sup>	Module B Department Budgets discussed Case Study #1
March 7 <sup>th</sup>	Module C NO Chat Room (Professor will be in Washington)
March 14 <sup>th</sup>	Spring Break

March 21 <sup>st</sup>	Module C continued Case Study #4
March 28 <sup>th</sup>	Test #2 7:00 – 9:00 p.m.
April 4 <sup>th</sup>	Module D
April 11 <sup>th</sup>	Module D Submit 2-page memo to professor on Case #3
April 18 <sup>th</sup>	Test #3
April 25 <sup>th</sup>	Reading Day

**FINAL PROJECTS DUE (BY EMAIL ATTACHMENT)**  
**ON TUESDAY MAY 2<sup>ND</sup> by 7:00 p.m.** (late projects will be disqualified from earning a grade of “A”)

### **CASE STUDY GUIDELINES**

*Objectives* for using the ICMA Case Studies:

- ✓ For the professor to observe leadership skills in a Virtual Classroom setting
- ✓ For the professor to observe reasoning and judgment abilities in a financial decision-making setting (i.e., the Case)
- ✓ For the professor to observe the analytical and interactive skills that are essential to managerial success

In *Case presentation*, students (groups) should do the following:

- ✓ Briefly present Editor’s Background information [students will have read case]
- ✓ Briefly present the Case Background information [students will have read case]
- ✓ Explain the Decision Problem
- ✓ Choose relevant Discussion Questions to present for class discussion/comment (you may include questions not given in the Case)

You may “talk through” these presentations; you may prepare handouts and email to class members. Your grade for the Case Study will be an individual grade (not a group grade) and will be based on the *Objectives* criteria listed above. Students (groups) may use up to 45 minutes for case presentation and discussion. The assigned group will lead and monitor the discussion, ending the discussion when it seems appropriate. **The assigned group is expected to elicit conversation/discussion from the class.**

ALL students should read the Case prior to the group presentation and you will be graded accordingly. All students are expected to add to the discussion.