

PA 8400

# Public & Nonprofit Budgeting

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Spring 2017. Online.

Office Hours: By appointment.

## COURSE DESCRIPTION

This course introduces students to the theory and practice of budgeting at all levels of government and in the nonprofit sector. Particular emphasis is given to budgeting in local government because of its historical role as an incubator for budget innovations and its accessibility to citizens. Additionally, nonprofit budgeting is emphasized because of the increasing role of nonprofits in public service delivery. 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.

## COURSE OBJECTIVES

Upon successful completion of this course, students should be able to:

1. Acquire an understanding of how the budget functions as a management and policy tool
2. Develop a competency in budget terminology and procedures
3. Become adept at the use of Excel and acquire an understanding of the use of other technology in budgeting
4. Develop an appreciation for the role of budgeting in public and nonprofit organizations.
5. Identify and understand the politics associated with public budgeting at each stage in the process, among participants, and at various levels of government.

Student progress on these learning objectives will be measured through a combination of problem sets, written assignments, and class discussion.

## REQUIREMENTS

### EXCEL PROBLEM SETS– 20%

Problem sets will be graded on a zero (not turned in), check minus (✓–, submitted and deficient), check (✓, submitted and adequate), and check plus (✓+, submitted and exemplary). Very few check plusses will be given and a check constitutes full credit.

Problem sets are due via Blackboard before the start of class.

## SHORT MEMOS – 60%

You will be assigned three (3) case studies. You will be required to read the case, make assumptions, and produce a policy memo explaining your recommended course of action. Each case will cover material similar to what we are covering in class at the time. You will have one week to complete the first draft of the memo. Your memo will be peer reviewed by another member of the class. You will have an additional week to incorporate any changes in the memo before turning in the final draft. The original, peer reviewed, and final versions will all be required to be turned in.

## PROFESSIONALISM – 20%

You will be graded on your professionalism in this course. Treat this course the same way you would a work assignment, and treat me and your classmates as you would your work colleagues. Think of our class sessions as business meetings. We generally show up for business meetings on time and prepared, and you should do the same for our class meetings.

My assumption is that everyone will approach this course professionally so students begin with the majority of the credit for professionalism. Your actions can increase or decrease this value. Actions that increase your professionalism score include making insightful comments in class, aiding in correcting a classmate's confusion, listening to, digesting, and responding to your classmates' comments, and being engaged in the class discussion even though you have nothing significant to contribute. Actions that can decrease your professionalism score include making irrelevant or wasteful comments in class, arriving to class late or leaving early, forgetting your name placard, and falling asleep in class.

## TEXTBOOKS

The main texts of this course are available at the bookstore. However, these books likely can be obtained cheaper elsewhere (primarily online).

Bland, Robert L. 2013. *A Budgeting Guide for Local Government*, Third Edition. Washington, D.C.: ICMA Press.

Weikart, Lynne A., Greg G. Chen, and Ed Sermier. 2012. *Budgeting and Financial Management for Nonprofit Organizations*. Washington, D.C.: CQ Press.

Additional required reading will be assigned throughout the semester. To the extent that I can, these will be available on [Blackboard](#).

## COURSE METHODOLOGY & POLICIES

Class presentations will be conducted through a combination of lecture and class discussion. Students are strongly encouraged to participate in class discussion and to ask questions. Everyone in class brings a unique perspective, and I believe that perspective is a valuable addition to the course. Please come to class prepared and ready to participate.

I will be teaching this course as an introductory graduate course that combines theoretical and conceptual topics with practical application. It is my assumption that students have limited or no prior coursework in public budgeting, finance, accounting, or economics. As such, there is a large amount of material to cover in this course, and we will be moving quickly. The lectures I will present in class are not directly from the

assigned reading and often contain information supplemental to the readings. Do not fall behind in the reading. It will be difficult to catch up.

## COMMUNICATIONS

Course announcements will be made via email so it is imperative that you check your e-mail daily. "I didn't get the email" is never a valid excuse. The most effect method of communicating with me is using email; however, you are also encouraged to schedule office hours or a phone call.

## LAPTOP COMPUTER USE

The use of laptop computers in my classroom is a privilege and not a right. Laptop computers may be used during class sessions for note taking and to calculate problems ONLY. Laptop computers may not be used at any time in my classroom to check email, surf the Internet, instant message with friends, update your Facebook status, post to Twitter, read the newspaper, or for any other purpose not explicitly related to course material. ANY instance of unapproved use of your laptop computer in my classroom will result in your laptop privileges being revoked for the remainder of the semester. There are NO EXCEPTIONS to this policy.

## CALCULATORS

It is recommended that you have a calculator for this class. If you are going to purchase a new calculator, it is suggested you purchase a financial calculator such as a Texas Instruments BA II Plus. Please note that a financial calculator is not required for this course; any calculator will suffice. If you plan to take further financial management courses , it will serve you well to invest in financial calculator as they are required. We will likely not use a calculator in every class; however, it is difficult to predict when you might need to use it. As such, please plan on bringing a calculator to each class. You will be able to use a calculator on the exam(s).

## MAKEUP WORK

Late assignments **WILL NOT** be accepted without a valid UNO excuse. If you have a schedule conflict on any day an assignment is due, please contact me beforehand to make arrangements for turning in your assignment early.

## STUDENTS WITH DISABILITIES

If you have or believe you have a disability that may impede your learning, please contact the Disability Services Office. I will make every effort to accommodate you in accordance with UNO policy, procedures, and recommendations. Additional information can be found at <http://www.unomaha.edu/student-life/inclusion/disability-services/students/where-to-begin.php>.

## ACADEMIC HONESTY

All students at the UNO are expected to conduct their academic affairs in an honest and responsible manner. Any student found guilty of dishonesty in academic work shall be subject to disciplinary actions. Acts of academic dishonesty include, but are not limited to:

- plagiarism, i.e., the intentional appropriation of the work, be it ideas or phrasing of words, of another without crediting the source;
- cheating, i.e, unauthorized collaboration or use of external information during examinations; assisting fellow students in committing an act of cheating;
- falsely obtaining, distributing, using or receiving test materials or academic research materials; submitting examinations, themes, reports, drawings, laboratory notes, research papers or other work as one's own when such work has been prepared by another person or copied from another person (by placing his/her own name on a paper, the student is certifying that it is his/her own work); or
- improperly altering and/or inducing another to improperly alter any academic record.

Additionally, graduate students are more likely to assume roles as active scholars. With these roles come added responsibilities for academic honesty. For such individuals academic honesty requires an active pursuit of truth not just an avoidance of falsehood. This pursuit includes but is not limited to:

- providing a full and complete representation of any scholarly find, be it experimental data or information retrieved from archives;
- taking care that the resources of the University (e.g., library materials, computer, or laboratory equipment) are used for their intended academic purposes and they are used in a manner that minimizes the likelihood of damage or unnecessary wear;
- assuring that one's co-workers are given due credit for their contributions to any scholarly endeavor; respecting a diversity of opinion and defending one's colleagues as well as one's own academic freedom; respecting the rights of other students who may come under the tutelage of the graduate student and being fair
- and impartial in grading and other forms of evaluation; and seeking permission from an instructor when submitting to that instructor work which the student has submitted for a course taken in the past or intends to submit for another course currently being taken.

In cases of alleged academic dishonesty, the instructor shall attempt to discuss the matter with the student and explain the sanction(s) which he/she plans to impose. In the event that the student challenges the allegation of academic dishonesty, or is not satisfied with the sanctions(s) imposed by the instructor, the student may file an appeal according to the approved appeal policies of the University of Nebraska Graduate College.

### Course Outline

<b>Date</b>	<b>Topic</b>	<b>Reading</b>
August 23	Introduction to Public & Nonprofit Budgeting	B, Ch. 1; WCS, Ch. 1
August 30	Public Revenue Systems	B, Ch. 2
September 6	Property Taxes	B, Ch. 3
September 13	Consumption & Income Taxes	B, Ch. 4
September 20	Fees for Services	B, Ch 5
September 27	Nonprofit Revenue Systems	WCS, Ch. 9, 13
October 4		<i>Revenue Simulation</i>
October 11	Budget Cycle	B, Ch. 7; WCS, Ch. 2
October 18	Federal & State Budget Systems	*
October 25	Budget Preparation I	B, Ch. 8
November 1	Budget Preparation II	WCS, Ch. 3, 4
November 8	Budget Execution	B, Ch. 9; WCS, Ch. 14
November 15	Auditing	B, Ch. 10
November 22	Financial Management	WCS, Ch. 5, 6, 7
November 29	Debt & Debt Management	*
December 6	Capital Budgeting	B, Ch. 11; WCS, Ch. 12
December 13		<i>Final due</i>

B — Bland

WCS – Weikart, Chen, and Sermier