

PAdm 867: State and Local Government Budgeting (3 credit hours)

Instructor:

John D. Wong

Prerequisite:

Public Administration 865: State and Local Government Finance

Or, Instructor's Consent

Course Objectives:

- Understanding of functions of a budget
- Understanding of the fundamentals of budget analysis
- Understanding of the process of budget preparation and management
- Understanding of the inherently political nature of the budgetary process
- Understanding of the role that reform has played in the evolution of budgetary practice

Course Description:

Analysis of the development and utilization of the budgetary process in government administration emphasizing the budget in relation to its role in policy formulation and management.

Major Topics Covered:

Introduction to local government budgeting

Functions of the Budget

Components of a Governmental Budget—How to Read a Budget

Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards
Program

The Budgetary Environment

The Budgetary Process

Revenue Analysis

Expenditure Analysis

Capital Improvement Planning and Budgeting

Budget Development

Budget Reconciliation, Adoption, and Implementation

Typical Textbooks and Readings:

Robert L. Bland. *A Budgeting Guide for Local Government*, 2nd Edition. Washington: International City/County Management Association, 2007.

Juliet Carol Powdar. *The Operating Budget: A Guide for Smaller Governments*. Chicago: Government Finance Officers Association, 1996.

Jack Rabin, W. Bartley Hildreth, and Gerald J. Miller. *Public Budgeting Laboratory: Workbook*, Second Edition. Athens, GA: Carl Vinson Institute of Government, University of Georgia, 1996.