



TEXAS A&M UNIVERSITY
SAN ANTONIO

COLLEGE OF BUSINESS

Fire and Emergency Services Administration Program

FESA 4320 Financial Management and Governmental Budgeting for Fire and EMS

January 20 – May 15, 2026

A. MAJOR COURSE DESCRIPTION/REQUIREMENT

This course introduces students to the theory and practice of budgeting at all levels of government. 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. 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.

B. LEARNING OUTCOMES

1. Demonstrate knowledge of budget formats and their implications to public resources allocation and budget execution;
2. Demonstrate knowledge of government revenue sources, major expenditures, borrowing mechanisms, and other forms of government revenues;
3. Explain major government expenditures;
4. Explain governmental revenue sources;
5. Review a budget for fiscal accuracy and programmatic justification for the allocation of resources;
6. Prepare a program budget request;
7. Demonstrate written communications proficiency by submitting concise reports based on sound research and analysis to help public decision making;

C. LECTURE OR DISCUSSION TOPICS

- The Context of Public Budgeting
- The Public Sector
- The Budgetary Process
- Revenues: How are Taxes Evaluated
- Revenues: Income Taxes
- Revenues: Sales Taxes
- Revenues: Property Taxes
- Revenues: User Fees and Charges
- Budget Formats and Budget Reform
- Performance-Based Budgeting

D. REQUIRED OR RECOMMENDED READINGS

- Understanding Government Budgets-A Practical Guide, 2nd ed, R. Marl Musell & Routledge Pubs, ISBN 978-0-415-99012-7
- Where the Money Goes the Money Go, Scott Biddle and Jean Johnson ISBN 9780061241871